## COBBETT'S WEEKLY POLITICAL REGISTER.

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[PRICE 100

"I hold previous questions very cheap, remembering, as I do, that my motion relative to the 101. 10s. bill was got rid of by a previous question. That motion did much good; and this motion will do more good."—Mr. Robson's Speech, 16th May, 1806.

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SUMMARY OF POLITICS.

BARRACK-OFFICE ABUSES.——It will be fresh in the recollection of the reader, that, on the 16th of May, Mr Rosson moved, in the House of Commons, for certain papers, relative to Barns, rented by government, and used as Barracks, in Sandown Bay Division in the Isle of Wight. By a reference to the history of that proceeding (in p. 773 of the present Volume), it will be seen, that this motion was set aside by a motion for the previous question, made by a clerk in the Ordnance Office, named CALCRAFT, and commonly called, for what reason I know not, Colonel Calcraft; that, in a few days afterwards, Lord Henry Petty, who had supported Mr. Calcraft's motion, came to the House himself, and moved for all the papers which Mr. Robson had moved for; and that he did, indeed, adopt the very motions and the very words of Mr. Robson, though, upon the former day, he had affected to ridicule the manner of them, and had represented the matter of them as extremely improper. The motions will be found in the account of the debate, in the page above referred to and in the following ones. The papers have been produced, together with another paper, which, for reasons by-and-by to be mentioned, Lord Henry Petty himself moved for. Of these papers I am now about to give the reader an account. Some of them I shall insert entire; and I venture to presume, that, as giving the public an insight into the shameful waste of the public money in this department, they will be regarded as of the greatest importance.

The reader will please to bear in mind, that the object of Mr. Robson's motion was to prove to the parliament, that the barns, which had been, and which now are, rented by government and used as Barracks, in the Isle of Wight, had been paid for at double the price that they ought to have been paid for; and, indeed, that the price was four times as great as it ought to have been. He confined himself to Sandown Bay Division, because to that Division more particularly his information related. The materials for producing a conviction of the great truth he had in view were suggested to him by the

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following facts that had come to his knowledge; to wit; that, in the month of December last, the then Barrack Master of the Sandown Bay Division, whose name is AT-KINS, wrote a letter to Mr. Dundas the then Secretary at War, stating to him that a price beyond all measure too high was given for the Barrack-Barns in his division; that, asa proof of the correctness of this his statement, he enclosed to the Secretary, proposals from Mr. James Day of Brading, for the building of a barrack, capable of lodging as many men as could be lodged in the five barns at Brading; and that the said proposed barrack would be let to government for £220 a year, whereas the said five barns (the mere shells of them) cost the government more than £1,100 a year. That the Secretary at War, who had been told by Mr. Atkins, that this exposure would subject him to persecution if inade known, did, nevertheless, send the letter of Mr. Atkins to the Barrack-Master General; that thereupon the Barrack-Master General sent the Assistant Barrack-Master General of the South Western District, one Davies, to make inquiry into the matter; that this DAVIES (who was the very person that had made the contract for the barns) arrived in the Isle of Wight on or about the 8th of January last; that Davies called before him, and had long conferences with, Mr. Day; that Day's proposals were not agreed to; but, that, in a very short time afterwards, to wit, in the month of March, the rent of the barns in Sandown Bay division was reduced in or about the proportion of ONE HALF; and, finally, which I beseech the reader well to note, that, in a few weeks after having produced this great good, in a few weeks after having rendered this essential service to the public, Mr. Atkins was, by General Fitzpatrick, TURNED OUT OF HIS EMPLOYMENT, and left, with a large family dependent entirely upon him, to meet all the calamities of poverty accompanied with as much disgrace as it was in the power of the government to throw upon him! Upon this information, communicated by Mr. Atkins to Mr. Robson, because he knew him to be an honest and an independent man, because it was his

bounden duty to endeavour to correct such an abuse in the public expenditure, because he was convinced that the House of Commors was the only place wherein for the matter to be brought forward with effect; upon this information it was that Mr. Robson proceeded, in the manner which the public has witnessed with so much satisfaction, and so much just praise, as well with respect to the form as the substance of the proceeding.

The feader, thus put in possession of the origin and the object of Mr. Robson's inotions, will be the better enabled to accompany me in my progress through the sequel, to the first stage of which we are brought by the copy of Mr. Atking a letter to brought by the copy of Mr. Atkins's letter to Mr Dundas, which was as follows: " Not " being honoured with an audience on Mon-" day or Tuesday when I presumed personally to solicit it, the duties of my situa-" tion forbidding longer delay, I commit to paper what I could have wished in person "to communicate. Enclosed I have the " honour to transmit a letter from the late " highly respected Secretary at War, a credential by which, Sir, you can appreciate " the credibility you can attach to my statement.-Within the district of Sandown, where I act as Barrack Master, there are " twenty barns, annually rented as temporary barracks, fitted up in the interior at a " vast expense by government, and subject to rents which must be considered enor-" mous when simply viewed as barns. The " troops have even occupied them reluctantly, and have considered government rather negligent of their comfort in apof pointing them to such situations. " am far from implicating any gentleman who acted on the arrangements, but shall " remonstrate to you, Sir; there was a vast oversight from the proposals I have the honour to enclose you. The annual saving, Sir, of nine hundred pounds and " four skillings, out of eleven hundred and " twenty pounds, must strike you as consi-" derable; extended through a large scale, " which I can point out as practicable, the aggregate sum would be vast; this saving only including five barns out of twenty in " my division. I once presumed, Sir, to solicit a removal when there was a vacancy at Deal, deeming it a necessary step for my safety, previous to disclosure. In full reliance of your honour for immediate removal, I enforce the danger I should " incur by my residence here, both from " those of my own department in this island, and the inhabitants, whose places were rented to so much advantage. There are " other matters which I could humbly

" point out for consideration, though the wise regulations of the present Barrack-" Master General leaves but little to act on. " The site on which the enclosed building " would be erected is on a rising ground "the proprietor engaging to have it ready " for troops in six weeks if approved of.". This letter, which was dated on the 29th of December, was sent, at once to Mr. Atkins's superiors, as before-mentioned; and Mr. Atkins was not removed to Deal, notwithstanding the representation of his dangers! And, as this representation was made in private; as the writer could not have the least notion of its ever being made public; as he really must have apprehended the dangers of which he speaks, I leave the reader to draw his own conclusion as to the known disposition of Mr. Atkins's superiors. The person selected to inquire into the matters mentioned in this letter was, as was before observed, Davies, the very person who had made the contract for the barns. On the 10th of January he makes, upon Day's proposals, the following report: "The building proposed by Mr. Day is not according to " the plan transmitted to the right hon the Secretary at War; Mr. Day proposes simply to erect sheds of brick-nogging, " eight feet high to the plate, with a fifteen-" foot span, capable in the whole range of " containing 384 men, for which shell he " now asks a rent of £300 per annum.-" In this point of view the offer cannot be " beneficial to the public, since, if it were " adopted, it would require the immediate "expense of £2,500 to fit it up in the most slight and temporary manner, Mr. "Day declining to do any thing to the building than merely delivering it over (as before observed) "a shell."—The " Barrack Department would then have to "provide for this (comparative) trivial accommodation, chimnies, floors, births,
arm racks, pin rails, grates, windows,
cooking kitchens, boilers, mess rooms,
cleaning sheds, privies, guard house,
pump and well. This, without including "hospital, officers' barracks, stores, coa "yard, or inclosures. Added to which, from the situation being a field, adjoining " the village of Brading, of a clay soil, the access would soon be difficult, and roads " necessary.—Roads, and forming a parade, "will be very expensive. Experience in works of this nature at the Isle of Wight " gives me full information, that materials " for a parade is here more than commonly "high."—Upon this report, which gives us a pretty good specimen of the knowledge and talents of the reporter, we must observe,

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" a shell" was all that was wanted to supply the place of the barrack-barns, they being merely shells, and that, too, of boards instead of brick; that all the additions here mentioned had been supplied by government in the case of the barns; and that all these additions might have been easily transferred from the barns to the proposed barrack, the shell of which would have wanted no repairs, whereas the shells of the barns cost several hundreds a year to keep them in re-pair. What means were employed to induce Mr. Day to rise in his demand from £220 to £800 a year, it would, perhaps, be difficult to say; but, after all, 2300 a year would certainly have been a better bargain for the public than £1,100 a year; and how comes it, that Davies should have been the

man selected by the Barrack-Master General (Hewett) to make the inquiry and to negotiate with Mr. Day?—But, though Mr. Day's proposal was not agreed to, the rent of the barns was reduced in consequence of the representation of Mr. Atkins, as appears from the papers called for by Mr. Robson, and of which papers, as relating to this point, the following is the substance. Here we have first a description of the buildings (for in the papers other buildings are included) rented by government, and used as barracks in Sandown Bay Division; next we have the owners names; next the time when first rented; next the weekly rent paid PREVIOUS to Mr. Atkins's representation; and, lastly, the rent NOW paid,

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	Washington and	colors used an	L. s. d.	L. s. d.
4 Barns } 3 Cottages }	Smith	November, 1803	10 10 0	6 18 Ò
1 Barn	Ward	Ditto	4 4 0	2 4 0
1 Barn and Part of a House	White	Ditto		
1 Hut	Porter	December, 1803	2 12 6	2 2 0
2 Barns	Cooper	Ditto		
1 Barn	Wimbledon -	Ditto	2 2 6	1 8 0
1 Barn and Part of a House	Brown	Ditto	4 4 0	2 2 0
1 Barn	Harvey	January, 1804	2 10 6	1 4 0
1 Barn	Kent	Ditto	4 10 (	2 12 0
		no mer mendan da 1 da seleta da primo	40 16 6	24 16 0

Thus, then, we see, that the buildings which cost the public 401. 16s. 6d. a week before Mr. Atkins made his representation to the Secretary at War, now cost the public 241. 16s. a week; which, in this trifling Division alone makes a saving of 833 l. 6s. a year; and, observe, that this saving ought to have been made for two years and a quarter before it began to take place, and that, therefore, 1,8741. 16s. has, in this little spot, and in this article alone, been squandered away! What, then, must have been the amount of the waste upon the whole of the millions that have been paid by the public on account of barracks! And is it any wonder that the resources of the nation fall short of the expenditure? Is it any wonder, that tax upon tax is laid upon the people; and that still the demand increases daily?—But, we must not stop here. We must not suppose, that the rents are not now too high; for, who is there amongst us that does not know what a barn is? Who does not know that the mere shell of a barn (to be kept in repair by government) cannot be worth a hundred pounds a year? Who does not know that a common barn is not worth, in the fee simple, a hundred pounds? Who

does not know, that, at the place we are speaking of, a farm of a hundred acres toge. ther with barns, out-houses, and farm-house, do not let for a hundred pounds a year? And, is it not monstrous, then; is it not enough to sting us to madness, to know, that the mere shell of one of these barns should now cost us a hundred pounds a year, and that it should, for more than two years past, have cost us two hundred pounds a year? Let inquiry be made as to the amount of the rent of these farms; and, my life on it, it will be found from the tax-gatherers books, that the rent of the whole farms is not equal to the rent that the public even now pays for the barns and out-houses. Is not this, then, a fit subject for inquiry? Is it not a fit subject for parliamentary inquiry? For instant inquiry? For inquiry not to be left to Boards of Commissioners? And, have not the public good reason to thank Mr. Rosson, who, in spite of MR. CALCRAFTS' previous question, has brought about this most useful ex--But, while Davies and all the posure?other persons concerned in the renting of these buildings, are to this hour in their places, what is become of Mr. Atkins, whose representation to the Secretary at War pro-

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duced the great saving above-stated? This unfortunate man, with a wife and several small children, is now in the deepest distress in London, having scarcely any means of procuring even the necessaries of life! He was dismissed, as was before observed, BY GENERAL FITZPATRICK, in the month of February last; that is to say, in a few weeks after he had made a representation in consequence of which 8331. 6s. a year had, even upon the present scale (which is still much too high) been saved to the public; and, let it not be forgotten, that General Fitzpatrick had in his office, all the documents relating to this saving, and this highly meritorious act on the part of Mr. Atkins. Of the effect of a disclosure of these facts LORD HINRY PETTY seems to have been aware before he came down to the House to move for the adoption of Mr. Robson's motions; and, being thus aware, he moved, quite gratuitously, for a document relating to the misconduct of Mr. Atkins. That document, as constituting the grounds of Mr. Atkins's dismission, has been produced, and is now before me. And, the first impression that it made upon my mind, was, that of wonder at Lord Henry Petty's having thus given to this poor defenceless man so cruel a blow. I am sure the act never originated in his own pure mind. I am sure of it. It were to slander human nature to suppose that his lordship could have so acted from his own inclination; and, therefore, I do most sincerely acquit him of it. This docoment, upon which I will fully remark by-and-by, is an affidavit made to show, that Mr. Atkins himself was a peculator; that he wanted to borrow money, and that he actually did receive presents, from one of the barn-owners. But, first let us see the several letters relating to his dismission, whence it will appear, that he was accused in the dark; that he was dismissed without being confronted with his accusers before a competent tribunal; that, when he requested to be furnished with a copy of the documents, upon which he had been dismissed. the request was refused him; and that, the first sight he has ever obtained of these documents, has been in a paper laid before the House of Commons, and printed for the use of its members, a channel through which they must, according to established custom, naturally find their way to the public!

Copy of a Letter from the Sec. at War to the Barrack Master General, dated War-Office, 15th Feb. 1806.

Sin; Having duly considered the several papers received in your letter of the oth instant, respecting Mr. Atkins's conduct as a Barrack Master, I cannot hesitate to determine upon the evident impropriety of his being any further employed at Sandown Barracks; and I shall accordingly submit to His Majesty the name of another officer for that situation. You will be pleased to communicate this letter to Mr. Atkins.—

(Signed) R. FITZPATRICK.

Copy of a Letter from the Deputy Barrack Master General, to the Chief Barrack Master in the Isle of Wight, dated, Barrack Office, 19th Feb. 1806.

Sin;—I am directed by the Barrack Master General to transmit to you, the enclosed copy of a letter from the Sec. at War, respecting Mr. Atkins, Barrack Master of Sandown, and to desire you will immediately communicate the same to him, and direct him to prepare to deliver up the barracks, and stores, now under his charge, to the person who may be appointed to succeed him. You will also direct him to prepare for closing his accounts with this office, as Barrack Master at Sandown, to the period, when the transfer of the barracks shall be made.—(Signed) P. Carey, Dty. B. M. Gl.

Copy of a Letter from Mr. Atkins, to the Secretary at War, dated Feb. 22d, 1806.

SIR;—I have this day the honor to receive, through Captain Bygrave, your order communicated to the Barrack Master General; with respect for your decision, I must beg leave to appeal to your liberality, to be made acquainted with those charges preferred against me; and to permit me to stand a fair and candid trial. Unconscious that culpability could be attached to my pointing out situations where vast savings might have been made to Government, I stepped, perhaps, beyond the line of my duty, not aware of the consequence. (Signed) B.W.ATKINS,

Copy of a Letter from the Deputy Secretary at War, to Mr. Atkins, dated, War Office, 27th Feb. 1806.

Sir;—In reply to your letter of the 22d instant, I am directed to acquaint you, that you were discharged from His Majesty's service in consequence of misconduct in the di-charge of your duties as Barrack Master, and not as you erroneously conceive, from any statement you may have given with respect to the rates of barracks hired in the Isle of Wight.—(Signed) F. Moore.

Copy of a Letter from the Deputy Barrack Master General to Mr. Atkins, dated, Barrack Office, 28th Feb. 1806. [904

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Sir;—I am directed by the Barrack Master General to acquaint you, in answer to your letter of the 22d instant, that your application for the papers therein alluded to, should be made to His Majesty's Secretary at War, to whom they were transmitted for his consideration and decision thereupon.—

(Signed) P. Carey, D. B. M.

"do all that was in my power to serve bim "if he would keep my barn. He said that "he then stood in need of the loan of 201, and would give me his note of hand, and "interest, for the same. I told him it was "not in my power at present, having no money to spare. He answered that I was not to talk of that, for he would give

Copy of a Letter from Mr. Atkins, to the Secretary of War, dated Mary la bonne, 9th March, 1806.

Master General to apply to you for the papers containing the charges preferred against me, and submitted to you for your consideration and decision.— (Signed) B. W. ATKINS.

Copy of a Letter from the Deputy Secretary at War, to Mr. Atkins, dated, War Office, 12th March, 1806.

SIR;—In answer to your letter of this day's date, I am directed to acquaint you, that the practice of office precludes the Secretary at War from complying with your request.—(Signed) F. MOORE.

These letters speak for themselves. But, does not the reader think, that Lord Henry Petry should have called for these, as well as for the document of evidence against Mr. Atkins? Let us, however, first see what this document is, and then take a view of the circumstances under which it was brought forward, examine into the probability of its truth, and inquire what were the objects it was intended to answer.

Declaration, upon oath, of WILLIAM WARD, mile on the 18th of January, 1806, be-

o (11. Worsley Holmes, Esq. ... About the time of Michaelmas 1804, M. B. W. Atkins called at my bouse at Bigbury.- I not being at home, he said to my wife that he wished to see me on some very particular business the next morning early. Agreeable to his request I waited on him; he then produced a letter and shewed me, which he said he received from the Brrrack-master General, the contents of which he said was, that he was to give up such barns and premises, let as temporary barracks, as were most ill convenient. The answer I made him was this-Sir, I hope you will conknow I have a large family—I have lately sustained great losses. His reply was, Ward, I will; but at the same time you " must remember me. I told him I would

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" he then stood in need of the loan of 201., and would give me his note of hand, and interest, for the same. I told him it was not in my power at present, having no money to spare. He answered that I was not to talk of that, for he would give me an order to draw part of my rent. I then said I could not think of doing that, because when the money was due it knew its way altogether, but if I could get the 201. I would bring it to him in the course He says, do Ward.—I'll of the day. put every thing in your way that lays in my power to continue your barn; but it was not in my power to get the money, and so, of course, I could not give it hith. Some time in the month of May 1805, he met me in the road near my house, and desired me to give him my bill for the rent of my barn.—I said, Sir, I have a little bill for carting, I would wish to know if I am to send that bill at the same time. His answer was, that I could not think of having any thing for carting, for says he, you must give me that. I directly asked him if Mr. Smith gave him the money that he got for cartage. He replied, no; but mind that I pay you a great deal of money in a year. I said, you do, Sir; but if you did not do it some other person would. The answer he made me was this,-Depend on it that the great expenses of getting the stores in and out will be the consequence of your barn being thrown up. I told him that If it was a general thing I should not be worse off than the others, for considering the payment of property tax, and your relows, corn, hay, hogs, geese, ducks, fowls, and many other things too todious to mention (in this declaration of his conduct) and the ill conveniency of having soldiers, I think I might nearly be as well without letting the barn as with it.
He says, consider Ward, it is a great
deal of money—to-morrow I have a " Major coming to dine with me, -now if you will give me a fat lamb, depend on it I will continue keeping your barn. I told " him my lambs were all stock lambs, or breeders; he then requested me to send " him a roasting pig —I told him I had no pigs fit for roasting. He said, he saw " some capital pigs in my yard. I told him "that business would not permit me to send " him a pig, but if he would send for one, (such as they were) he might have it; ac-" cordingly he did send for one; and had it.

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"The ensuing Chrismas when I went to ] "get my draft for my rent due at Midsum-" mer, I spoke to him concerning the bill " of cartage! He says, Ward, I will call " on you some other day; the 3d of Jan-" uary, 1806, he called at my house, and 11 took me to a private room. He told me "he called respecting the carting, and said, Ward, -Mr. Harvey, and Mr. Kent have " carted as well as you, and they have given " me their cartage money, and I hope you " will do the same. I instantly told him " that I could not afford it; he answered, " you know I have been your friend :--you " know I have been imprisoned, and very " heavy expenses attended it. I said, it " was as much as I could do to keep myself " from the same place; then, he said, we " must go halves in it.—I told him again, "I could not afford it, but, as Mr. Harvey " and Mr. Kent has given you their money "I will give you the money for one journey " of cartage. He told me I must give him " two; I once more told him I could not " afford it. He then asked me where my " stamp was for the receipt, I immediately gave it him; he told me to write the re-" ceipt in full, which was 51. 5s. I said I " would be glad if he would write me a " copy on a piece of blank paper; I in-" stantly wrote the receipt; he took it, and " gave me 3 l. I told him it was not enough, he said he owed me three shillings more; " I answered him in this manner, damn the " three shillings, let it go with the rest. I of finding not only myself but my family greatly injured by the conduct of this "man, I am compelled to make this decla-" ration."-(Signed) WM. WARD.

Letter from Ward to Davies, enclosing the

"Sin;—I send you this, not knowing where to apply for redress, until I heard there was a gentleman come to the Isle that were over him, Mr. Atkins saying there were no person over him here; but if you are, Sir, I hope, Sir, you will do me justice—If you disbelieve any thing I say, Sir, H. Holmes will give me a character.—I am, Sir, your obedient Servant, (Signed) Wm. WARD.

Petty has brought before the House of Commons. And, why did he do so? What connection have these papers with the abuse in the expenditure of the public money complained of by Mr. Robson? Mr. Robson said nothing about Mr. Atkins's character. The nature of the facts did not at all depend upon that character, and counct now possi-

bly be altered by it? Why, then, were these papers gratuitously called for by Lord Henry Petty?-Leaving these questions to be answered by any one that is able to answer them, let us now examine a little into the nature of this evidence against Mr. Atkins. First there is but one witness. And what is that witness? He is a harn-owner, and, observe, that it was his interest to discredit and to ruin Mr. Atkins; because, if Mr. Atkins's report to the War-Office produced the desired effect, he, Ward, would be deprived of the 2181. 8s. a year, which he was then receiving for the shells of a barn and an out-house, as will be seen by the foregoing list of rents; and from this it will appear, that this man has actually lost about a hundred pounds a year in rent, in consequence of Mr. Atkins's report. Circumstances under which a witness would be more likely to be biassed, and less likely to speak the truth, it is quite impossible to conceive. Then, as to the facts stated in this declaration of WARD, we perceive that the greater part of them belong to periods of time long prior to the date of the declaration, so far back as Michaelmas 1804 and May 1803. How came WARD never to have made the declaration before? For, as to the reason given in the letter to DAVIES (which is a sort of Postscript to the declaration), who does not perceive, that this is a mere after-thought? Who, in fact, does not, without any positive information, perceive, that it must have been suggested to WARD, after the reading of his declaration, by some person who foresaw that it would be difficult to account for the lateness of his complaint? Who, indeed, is there that will not see clearly through the disguise of WARD's simplicity of style, and that will not be perfectly satisfied, that the whole was suggested to WARD, for the sole purpose of discrediting and roining of Mr. Atkins, in order to prevent the reform of the abuses from taking place? WARD pretends, in his letter to Davies, that he has made his complaint now, because there is a superior of Mr. Atkins come to the Island. Not only however, had there been superiors of Mr. Atkins frequently visiting the Island during the time that had elapsed, but there had been, as WARD well knew, a superior Barrack-Master, Mr. BYGRAVE, constantly residing in the Island; and yet he never made his complaint before! Mr. Atkins does, I am informed, aver the facts to be false, and is preparing counter affidavits; but, first observing, that, whether true or false, these facts can never be construed into a justification of those who made

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the contract for the barns, we will for argument's sake, and merely for argument's sake, admit the facts as stated by WARD, to be true; and then the amount of them is this: 1st, that Atkins promised Ward, that, if he would lend him 201. he would do every thing in his power to cause the barn of Ward still to be reuted by government: 2dly, that Atkins made frequent requests to Ward for presents of corn, hay, hogs, geese, ducks and fowls, but it is not stated that he ever actually obtained any thing but one pig: and 3dly, that, in the payment of Ward for cartage done for government, Mr. Atkins did actually pocket 21. 5s. These facts, if true, as for argument's sake, we admit them to be, manifest a low, if not corrupt, mind, and cannot be justified upon the ground of any necessities growing out of Mr. Atkins's poverty: but still, they were not of a magnitude to defy the powers of forgiveness, especially when we recollect, that the knowledge of them was communicated to the Barrack-Master (HEWETT) and to the Secretary at War (FITZPATRICK) after both of them were in possession of that report of Mr. Atkins, by the means of which report he had produced a saving to the public of \$331. 16s. a year, and had, by the same act, farnished them with the information whereby a great and general saving of the public money might be made. This meritorious act; this great public service; this rare instance of an endeavour to save the public money; this, one would have thought, might have weighed something in favour of Mr. Atkins, who, though we should, for argument's sake, allow him to have been touched with the contamination, might, without any very glaring violation of moral principles, have been admitted to pardon for the sake of the discovery he had made with respect to the enormous waste before described. Statute upon statute have we, not only for pardoning, but for RE-WARDING participators in defrauding the revenue. Man is invited by law to inform against man; friend against friend; brother against brother, in whatever relates to the prevention of money being raised upon the people; for every informer of this description an ample indemnification is provided: what is the fate of those who endeavour to prevent frauds in the expenditure of that money we have a striking instance in Mt. Atkins's present situation. But, supposing, that, in the pure and unadulterated mind of GENERAL FITZPATRICK, no public merit could at all operate as a set off against moral guilt, however trifling in its maguitude; supposing the virtue of the Right

Honourable General to be of that rigid, that Spartan-like, character, that rejects all compromises, that admits of no STATUTE OF LIMITATIONS, but that stands straight onward towards the end of abstract justice, and at last inflicts it with an unshaken hand, and without any even the smallest allowance for the frailties of human nature, howeversmall the offence and however great the temptation; supposing all this, still, where are we to look for the motive of refusing Mr. Atkins a sight of the documents upon which he had been dismissed and ruined, and which dismission had plunged his wife and children into misery; into an absolute want of the necessaries of life?——It will have been observed, that the report of Mr. Atkins was made in December last; that the inquiry into his conduct as a Barrack-Master (made by the man who had contracted for the barns) took place in January; and that, upon the documents which were the re- it of this inquiry, Mr. Atkins was dimissed by the Spartan General in the month of February. Now, the reader will doubtless ask, not only how it came to pass, that this inquiry into Mr. Atkins's conduct was never made before, but, how it came to appear necessary to make it after, and, that, too, immediately after, Mr, Atkins made an endeavour to save the public money? DAVIES is sent into the Isle of Wight in consequence of Mr. Atkins's proposal to save the public money; and he reports; what? Not that he has found out any means of saving the public money; but that Mr. Atkins has received presents from one of the barnowners! He does not appear to have paid the least attention to the means of saving the public money; he does nothing towards the reducing the rent of the barns; the old enormous rent is continued on for ten weeks afterwards, and until Mr. Atkins is found to have come up to the neighbourhood of the parliament and the press; and, in short, DAVIES seems to have paid very little attention to any thing but the obtaining of WARD's affidavit, and he says, in his letter to the Barrack-Master General (Hewett) that "the enclosed papers" [which are not furnished] " I could not attend to whilst I " was so extremely employed in the business " of the affidavit, and my absence at the "out-posts." Whence such great anxiety upon this sole point? Whence the edgerness to find grounds of accusation against Mr. Ackins, whom, before his endeavour to save the public money, it was never thought necessary to accuse? Can this anxiety, can it, in the mind of any man of common sense, be attributed to any but one motive?

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And is it necessary that motive to describe? -Mr. Atkins is an example, a dreadful warning, to those public officers who may, in future, be animated with the desire of saving the public money! And yet, oh, cruel disapp intment and mortification! Mr. Fox, Mr. WINDHAM, Mr. GREY, and LORD HENRY PETTY are in power! The men I wished to see in power, are in power, and yet has this thing taken place; and yet is there no appearance of approaching redress either for the public or for the unfortunate man, who has ventured to endeavour to save its money! -- Do the gentlemen, whom I have just named, think that this is the way to inspire the people with a devotion to their country and its government? Do they think, that we are blind and deaf to all facts such as are here brought to light and as are bringing to light every day and every hour, whie, at the same time, we are told that, cost what sacrifice and what suffering it will, " taxes must be raised?" Do they think we are dead to all sense of right and of wrong; that we can no longer distinguish between justice and injustice; between case and oppression; between freedom and slavery? No: such is not their opinion yet; and, in the confident hope that it never will. I beseech them to betake themselves, while time is at their command, to a line of conduct that shall convince us, that they yet intend to save us from the last stage of misery and degradation; and, I do earnestly hope, that, as a proof of this their intention, they will enter upon a general, a full, and an open inquiry into the abuses in the Barrack Department; that they will, 'ere they suffer the House of Commons to separate, take measures for an immediate reform; that they will proclaim great encouragement to all those who shall therein be willing to assist them; and that, as a beginning in the good work, they will re-instate the oppressed man, whose discoveries have led to the public discussion of the subject. They are not yet deeply implicated in the injuries inflicted upon this man. There is yet time for them to save him and his distressed family. In stretching out their powerful hand to preserve him, they will do an act worthy of great minds; and I conjure them not to be therefrom deterred by that false pride, which would suggest the idea of their acting under the impression of tears for, to fear to do wrong, to fear not to do tight, is a mark of a great and not of a little mind. By some hand or other this man and his sinking family ought to be raised and protected; if the government do it not, the public, in whose behalf he has suffered, ought to do it; but, my hope is, that this distinction of feeling in the government and in the public will never exist, and that the appearance of it will, upon this occasion, be rendered impossible by the conduct of the government itself. A3 to the fact of his distress, they will not, I am sure, affect ignorance. They will read what I have here written, and when I tell them that I speak from my own knowledge, I know they will believe me. That he may have committed faults, I am by no means disposed to deny; but, to say nothing of the liability of us all to commit faults, what, let me ask, would be the fate of public officers in general, were they, for offences such as have been alledged against Mr. Atkins, to be punished as Mr. Atkins has been? What would be, nay, what must be, the consequence, if we take, as we are justified in taking, the decision against Mr. Atkins as a precedeut for deciding with respect to the conduct of all other persons in

places of public trust?

The length of the foregoing article, together with my desire to draw towards it the undivided attention of the public, prevent me from entering at present, upon any other subject. I therefore postpone some remarks that were prepared, upon the situation of the Continent; upon the American Intercours: Bill; upon the progress of Mr. Windham's Military Plans; upon the Brewing Tax; upon the Somersetshire Election; upon the Honiton Election, and the excellent example given in the declaration of Lord Cochrane; and finally, upon the proceedings relative to Lord Wellesley, an impartial account of which proceedings it is my intention to place upon record, continuing on from the Oude Charge (which is concluded in the subsequent sheet), and embracing every thing material which shall occur for his Lordship as well as against him, this being the only way to promote a just and useful decision in the mind of the public. To all these topics, though every one of them is highly important, I have preferred that of the Barrack Alases; and my reason is this, that I am fully persuaded, that the fate of the government of England, and of England herself, as an independent nation, turns solely upon what shall be done with regard to taxation, and that this turns upon what shall be done with regard to the saving of public money; for, as to further great impositions, without the use of a force that would not leave us even the semblance of freedom, they appear to me utterly impracticable. In no nonsivnos list

In the subsequent pages of this Number will be found the XIth letter from my cor-

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respondent upon the Reform of Financial Abuses; also a letter upon the proposed Commission of Accounts; another upon the principle of the Assessed Taxes; one upon the National Defence; one upon the Income Tax; one upon the Brewing Tax; and one upon the Non-Residence of the Clergy, my reasons for not agreeing, as to all points, with the writer of which, I shall state upon a future occasion, for, indeed, this is one of the most important subjects that ever engaged public attention

The next Number (owing to an omission of a sheet last week) will also contain two sheets; and, being the last of the Volume, will carry to the readers the Tables of Contents, Indexes, &c. but, it will be observed, that the volume will, as usual, contain only

33 sheets.

Imitated from the Greek Epigram, Ανδρο φονώ σαθρον παρα τειχιον οπνωονίι Νυκίος επισησα. φασι Σαραπιν οναρ, κ.τ.λ.

A cut-throat sleeping near a wall
Beheld Serapis in his dream,
Who cried, Get hence! 'tis going to fall—
He rose, he fled, and down it came.

Proud of th'escape, Why sure, quoth he, I'm after all an honest fellow:
The gods take wond'rous care of me;
Ay, they forgive a peccadillo.

Next night the God return'd and said,
You did not take my warning right;
Rogue, shall I see you knock do'the head?
No, no, you won't come off so light.

That Heav'n this weak assault has baffled, Who saves him from the Pillory now,
To go hereafter on the Scaffold.

ARTHUR YOUNG ON NATIONAL DEFENCE. SIR; --- When political enemies, holding opposite principles of government, coalesce and possess themselves of the power and emoluments of the state, the propriety of such conduct, to say the least, must be matter of doubt; but when opponent writers, whose warfare has been vehement, arrive in the discussion of any fundamental part of the constitution at precisely the same result, our grounds of belief and conviction must be uncommonly strong. In politics, Major Cartwright and Mr. Arthur Young, were, as political writers, particularly hostile, and we cannot suppose, if we now find them agree, that such agreement can have any other cause than a full conviction on the point in mestion common to both. As you, Mr. Cobbett, have very much contributed towards diffusing the opinions of the Major on the subject of our national defence, I have thought you would be pleased to find the same opinions now maintained, and forcibly expressed, by the warmest of his former adversaries. I, therefore, send you the Monthly Magazine of this present June, in which you will find a well written letter of Mr. Young, on the subject alluded to, by the republication of which, in your excellent paper, I think you will render an essential service to the public.——Saxe.—June 21, 1800.

TO THE EDITOR OF THE MONTHLY MA-

SIR; The present state of Europe offers a spectacle that cannot be considered. without horror. The unparalleled successes of the French have conquered, stunned, or disarmed, the whole Continent, and established thereby so predominant an influence, that no power, or coalition of powers, by land, has much chance, according to the obvious tendency of the late events, of opposing an effectual shield against the most enormous encroachments and tyranny of the conqueror. These effects have not been the consequence of the efforts of a regular and established government, that promises peace or security to its conquered or terrified neighbours, but the events have been effected by the powers of anarchy and confusion, concentrated by the talents of one man, who, were he to fall, might be succeeded by universal ruin and devastation, flowing from similar changes and horrors to those which led him to the supremity of power, and which has laid in the dust every enemy but one that has opposed him. Not the smallest one that has opposed him. security, and not much probability, exists, that the Continent may not see the soil of every territory bathed in the best blood of its inhabitants, the guillotine permanent, and the reign of assassination, terror, and blood, restored, from Gibraltar to Petersburgh, from Copenhagen to Constantinople. pose the government of Buonaparté should be a regular one, (and its regularity has hitherto depended, in conquered countries, on the tyranny of his lieutenants) yet who can. foretel what will succeed him? Jacobinism, in all its horrors, may spring up, and deluge all the Continent with devastation; while the powers that might have opposed it are Without in universal debility and ruin. looking, however, so far, what a spectacle is it to see so many countries conquered, or croaching with Spanish imbecility, under the foot of a tyrant; and the people of the West, except one, the beasts of burthen to the French!—Such are the consequences of

the events we have seen; and, as far as they have been effected, there can be no doubt but it has been the will of the Almighty that they should come to pass. He certainly "rides in the whirlwind, and directs the storm;" but this does not in the smallest degree lessen the duty of every power resisting, to the uttermost, the attacks that are made upon their liberty and independence. No country has so much reason, as this happy one, to be jealous, in the extreme, of so dreadful a neighbour, and whose peculiar vengeance is whetted against it. It is our manifest duty to hope that the providence of God will be in our favour, and enable us to resist a torrent that has overwhelmed every thing else, and left this island the last refuge of liberty, property, and religion. It is the duty of every subject of this realm to exert whatever power, influence, or talent, he may possess, in the service of the public, at the most fearful moment Europe has seen for many ages. He that can grasp a weapon, should wield one; and, he that can only reflect on the means of resistance, should well consider them, and give his thoughts to those whose stations may make them useful. I wish I could say that all can pray; but, all that know what prayer is, should pray fervently for their King, their country, their altars, their liberty, and the safety of their families. Well would it be with us were this means of safety more relied on and better practised. But thanks to the gracious mercy of the Supreme Ruler of Events, true Christians do abound in this kingdom; and they furnish no inconsiderable reason to hope that we shall still be preserved.—Of all the political evils that can befal a nation, that of foreign conquest is, beyond comparison, the worst; and of all the classes of a state to whom this misery comes, to none is it so ruinous as to the landed interest. Merchants, manufacturers, monied men, and professions, can convey their property and their skill to other countries; but those who depend on land lose all if they fly, and are ruined if they stay. In the present state of things between France and England, a conquest would transfer the soil of the kingdom to French landlords: Buonaparté would portion it out gradually with more than Norman rapacity; and the farmers would be the slaves, the villains, of the new possessors. The consequences of such a revolution cannot be foreseen with too clear an eye, nor make too deep an impression on every heart. Whatever measures of prevention are adopted, should be obeyed and promoted with an unsleeping viglance; for the evil of final defeat would be 10 (MODESCO) 001 (NO. 1)

such as this country never yet experienced. --- In reflecting upon the result of all the wars that have taken place since the French revolution, the fact most prominent is, the miserable insufficiency of a regular army to defend a country: not one in Europe has trusted to it, that has not been ruined. [Hear! hear! Mr. Windham!] The expense of supporting an army in a marching state, and actually ready for a campaign is so great, that one or two hundred thousand men swallow up the public revenue of twenty millions of people; and if this army is defeated, a kingdom is conquered. Five millions capable of bearing arms, are as so many sheep driven to slaughter: if it be the will of the victor they lick the dust .- There wants no military knowledge to enable us to see that there must be something radically rotten in such a species of defence. [Hear! hear! ye advocates for standing armies!]-If it be said that the attack is by a regular army, I reply, that it must be so; it is of necessity. No general can march a whole people out of their country; but the question is, whether a whole people cannot be brought to act at home. —But the regular troops, of the necessity of which in this country we have heard so much in parliament, have little more dependence placed in them, in the hour of need, than if they were armed peasantry. The Emperor of Germany laid down his neck to be trodden on, while the Archduke Charles was at the head of ninety thousand men, and the Archduke Ferdinand had forty or fifty thousand more. He had more troops in the field than fought for him at Austerlitz. And, if the King of Prussia, with two hundred and fiftythousand men, were, at the head of eighty or ninety thousand, to be defeated, there is not a man in this country but would say, 'There is an end of Prussia!' What, then, is the efficiency of that defence which is annihilated by a single battle? But, whatever our reasoning may be, the fact remains great and glaring: Europe has trusted her defence to troops of the line, and Europe is conquered. Forty millions of men, TEN MILLIONS of whom are able to bear arms, are now trampled on, as if they were sheep and pigs, by two hundred thousand Frenchmen!-Are we to trust the tremendous adventure of the lives, liberty, and property, of this country, on the same broken reed that has deceived every neighbour we have upon learth? In conversation on the late events, it has rarely been omitted to notice the treachery or imbecility of some of those who served the Emperor. The remark is nearly related to the dependence placed on a standing army.

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917] Whatever the evil might have been, the whole amount was the loss of an army; a loss great enough, without doubt; but the defence of a country rests on a foundation of straw, if the loss of an army is the loss of a kingdom. The men able to bear arms in England alone would form five-and-twenty armies, each of one hundred thousand men. The same proportion would have given the Emperor fifty armics equally numerous. He rested his hope on two, and kept eight-andforty in the state of cattle and sheep: like cattle and sheep they are now eaten up. I say nothing of our navy, the glorious and never to be too much commended defence of this kingdom, for an evident reason. The tour hundred thousand volunteers, (on paper at least) and the fortifications I have seen in Essex, prove that our government is convinced that an invasion is possible: if so, the possibility should be guarded against.——In the battles of Buonaparté, I believe he has invariably fought with [against] inferior numbers; and this accounts for his having won so many victories, by turning the ranks of his adversaries. This circumstance shews that the command of numbers is a matter of immense consequence. Here it is absolutely our own fault and presumption, if we do not oppose him with very superior numbers in every engagement that could take place. He ought not to land any army without having three upon it, as soon as might be; one in front, and one hanging on each of his wings. With troops of the line this may be impossible to effect; but not so with a general levy.——There is one observation which ought to be very obvious; exactly in proportion to the talents, skill, and experience in command, of those who are to lead an invading army, will be the necessity of supplying an inferiority in those respects, by numbers, preparation, intrenchments, or some counterbalance; the idea of a lost battle or two deciding the fate of the kingdom, is the last that is to be admitted for a single moment. And the same remark is applicable to the system of keeping troops in barracks or quarters till the moment they are wanted. To have armies collected in camps, and exercised in large bodies, previous to actual service, appears to be an advantage which is lost in the contrary plan.—The idea which. I would most humbly propose for consideration is, to pass an act for a general militia of all men able to bear arms, that is to say, one-fourth of the gross population of the kingdom, and to arm them immediately with pikes; to admit no exemptions but the most absolutely necessary ones, and not admit of a substitute: when all are

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enrolled that could serve, where are substitutes to be found?

Population returned by the Act of the 41st of

the King,	Part Hood A.
No. 1. Kent	307,624
	159,311
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Fighting men	116,733
No. 2. Surrey	269,043
Hants!	219,656
	488,699
Fighting men	122,177
No. 3. Norfolk	273,371
Suffolk	210,431
	483,802
Fighting men	120,950
righting men	120,930
No. 4. Essex	226,437
Herts	97,577
Cambride	ge 89,346
	413,360
Fighting men	103,340
	of the second with the second

This is sufficient to explain the idea. Each maritime district should have another behind it to call out as a reserve. Were the kingdom thus armed, and for such a purpose, as soon as the counties in the vicinity of the invasion were called into the field, all the rest would be alert, in exercise every evening without pay, and ready to obey the call expected by themselves.—In the General Defence Bill the enrolment was by classes, respecting single men, and married with children; and there were reasons for it: but in the measure now proposed, this would not be practicable. To call men from Northumberland to Kent, because they are single, would never do: they must be called out by counties, in the immediate vicinity of the one invaded. In regard to the expense of such a measure, the system should be executed in the cheapest manner possible. Two millions of men exercised one day in a month, and allowed one shilling per diem each, would amount to no more than 1,200,000 per annum. The officers should receive no more pay for such days of exer-cise than the men; a circumstance which would render the measure more popular than .

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making the common distinction. In regard to dress, regimentals, &c. if it can be contended that the use is equal to the expense, it may be indulged; but this can hardly be urged: and when the number of men to be raised is so great, and the duration of the war in every respect so threatening, which makes every species of economy so necessary, to reduce the expense as low as possible, would be a point of essential consequence. strength of body, and vigour of arm, that do execution in a close battle, and not the dress of a soldier. " Every occasion that can pre-" sent itself of using the bayonet, will be " eagerly and spiritedly siezed on; it is the weapon of true courage, and most pecu-" liarly fitted for the nervous arm of a Briton." Circular paper, signed H. M. Gor don, Lieutenant Colonel, and Assistant Adjutant General. The remark is as applicable to the pike as to the bayonet. Dressing 2,000,000 of men at 301. each, 3,000,0001. besides officers, &c. It would be an idle expense. But for the first month of exercising it might be thought necessary to have this militia trained for one hour every evening, or twenty-four times in the month, in companies of 100 men, which would be assembled in a few minutes; for this, if each received 3 pence, it would amount to 25,000 l. per diem, and for 24 days 600,000 l.; after that, once a week might suffice. Two millions of pikes would cost, at 6d. each 600,0001. The difference of expense between musquets and pikes is considerable. Musquet 11. 12s. accourrements 10s. 6d. 21. 2s. 6d. Pike 6d. Difference 11. 16s. 6d. which, for 2,000,000 men, is a difference of 3,650,0001.; besides, powder, ball, &c.; and, what is still more, one day's exercise with the pike would equal ten with the musquet.—In exercising and disciplining troops, there seems to be some rule of conduct adopted in various countries, which may be a partial cause of such ill success as we have seep remarkable instances of. When I view a volunteer corps of one hundred men on parade, going through their exercise with uncommon precision, I cannot help wishing to know how they would behave when formed into battallions or regiments, and these again into numerous bodies. A day's exercise of 10,000 of these troops, drawn up on rough, broken, or ploughed ground, intersected with numerous hedges, would afford a much dearer idea of what they are fit for, than a month's regular routine without difficulties, and uncombined with other troops. And with generals and commanders the same remark is applicable: those who never were at the head of 5000 men, how can it be known what they would do with 50, or 100,000?

All analogy is against them. It would be extremely beneficial to exercise the pike or bayonet men in large bodies, and once a year in still larger, that they might have an opportunity of learning more than it is possible to learn in small masses only. This would be an easy matter if all fighting men were enrolled and exercised: a short walk would assemble three or four thousand of them at one spot. To many persons of no mean understanding, nothing in modern warfare appears so astonishing as the disuse of the pike in favour of the bayonet, through a long period of time, in which the inefficacy of the fire of musquetry seems to have been gradually established. Of all the battles fought through the last century, nine in ten were gained either by artillery, by the rapid and skilful movement of divisions, by turning or flanking, or by the bayonet : it hardly appears that any general was indebted for his success to the fire of musquetry. Marshal Saxe, in his Reveries, holds it in utter contempt. " Had the last war continued (says Count " Saxe) some time longer, the close fight " would certainly have become the common method of engaging; for the insignificancy of small arms began to be discovered, which make more noise than they do execution, and which must always occasion the defeat of those who depend too much upon them. I have seen even whole vollies without killing four men; and shall appeal to the experience of all mankind, if any single discharge was ever so violent, as to disable an enemy from advancing afterwards to take ample revenge, " by pouring in his fire, and at the same instant rushing in with fixed bayonets: it is by this method only that numbers are to be destroyed, and victories obtained. At the battle of Belgrade I saw two battalions cut to pieces in an instant: they gave a general fire upon a large body of Turkish horse, at the distance of about 30 paces; instantly after which the Turks rushed forward through the smoke, and with their sabres cut the whole to pieces on the spot. I was on the ground a few minutes after, and had the curiosity to count the number of Turks destroyed by the general discharge of two battalions and found it only amount to 32; a circumstance which has by no means increased " my regard for fire-arms," Reveries, 4to. p. 19.—If small arms are thus inefficacious, the question between the pike and the bayonet ought to be decided for close fighting; for surely a regiment of pikes opposed to a regiment of bayonets would be decidedly victorious, through the most multiplied experiments. The authority just quoted, is

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as much in favour of the pike as it is against musquet firing. "My opinion," says Saxe again, " in regard to the importance of copikes is supported by the general concurrence of men of reflection and experience; and the only reasons to be assigned for the disuse of it, are such as have also occasioned the abolition of many other excellent " customs of the ancients, by which I mean neglect and indolence." If firing, which is the only apparent motive for preferring the musquet to the pike, be thus inefficacious, and if the pike be superior to the bayonet, as nobody can doubt, what possible reason can be produced for arming all our troops with musquets, at the expence of 2 or 3 guineas, instead of with pikes, at that of 6 shillings? But with 200,000 of soldiers this would be insanity. -A measure very requisite before the landing of an invading army, would be, to pass an act of parliament, declaring it to be high treason to receive a flag of truce, or any proposition whatever, from any person mongst the hostile troops, Who can read the details of the late campaign without seeing the immense mischief which resulted from these insidious and most ruinous negociations? But whatever may be the resuit of comparing weapons, the case of a general levy seems to preclude any mode of arming except with pikes: the expence and the time necessary to discipline troops armed with musquets, must render pikes essential to the plan, at least for the greater part of the forces thus levied. And if the vast importance of having such numbers in the field as may enable our generals not only to out flank, but absolutely to surround the foe, be well considered, it will surely appear, that to have army behind army, so posted as to be called readily into action, ought speedily to decide the result of the contest.—If it be supposed that a French army landed on our coast, it is difficult to conceive that the campaign would be of any long duration. Defended by a regular army, two battles, perbaps one, would decide the fate of London; for the vicinity of the coast, approached either from Boulogne or Holland, is such to that capital, that the struggle must be a very short one. But with as many armies of pikemen a you please to call out, nothing would prevent the action being unintermitted from the shore to the Thames, with the great advantage of being able absolutely to surround the enemy at every point; and it would not be very good policy to let him close his eyes from the very instant he forced a landing. If three or four of the best generals of France were in the invading ar-Auy, perhaps any plan of manoeuvering

would prove a very bad snare, and finish with our being out-generaled; but if the issue be put on close fighting, he must gain his advantages, whatever they were, at a very dear price, so that his victories might prove his ruin.-How many men, when they read a proposition of this sort, will be sure to cry out, "all this is very wild," If wildness be an entire departure from that system which has hitherto been depended on for the defence of Europe, I hope it is exceeding wild: it cannot in this respect be too wild. Troops of the line have lost Europe; in the name of common sense let us not trust to them alone. -If it was within the verge of possibility to bring into the field five or ten armies of troops of the line, it might be very well to rely upon them; but we have not 100,000 such, if the debates in parliament are to be relied ch; that is, we have a sufficient number for one battle.—Lose it—and the kingdom is gone.—But the great principle for which I contend does not depend on the arms, or on the description of troops to be raised: let every man be armed and exercised; if with musquets, well; if not, with pikes. Permit not the nation to be in a state of Austrian imbecility; a regular army defeated, and the foot of the conqueror on the neck of the nation .- The fortification system has been so much ridiculed, that it is not likely to be effected to the extent that might be of real consequence; but to plain men it should seem, that if such intrench-ments as have been thrown up for some miles near Chelmsford are considered as an important defence, (and that they are so. considered is evident, or they would not have been made), such, or more effective ones, on the coast, the artillery bearing directly on the scene of landing, would be much more formidable to an approaching foe. The expense might be very moderate. There are 1760 yards in a mile; a ditch 6 yards deep, and 10 yards wide, and 1760 yards long, at Is a cubic yard, amounts to 5280l. which sum would dig a mile of such intrenchment, and consequently, 100 miles of it would cost only 528,000l. A broad road for the rapid advance of troops and artillery, and kept for that purpose only, should run parallel to the entrenchment; and the expense of this at 100l. per mile, would add only 10,000l, for the 100 miles : double or treble it, the object as to the expense is small. If a fourand-twenty pounder were mounted at every 6 yards, there would be 293, say 300 in a mile; at 501, each, these would cost 15,000L or for a 100 miles 1,500,000l. Evident enough it is, that for less than 2,000,000L sterling a most formidable entreachment, lined with artillery, might be executed

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through the extent of 100 miles; and the coasts of Sussex, Kent, Essex, and Suffolk, secured for 6,000,000l. Cases are very numerous of raw and undisciplined troops standing to their arms steadily behind even a common breast-work.-"I have frequently, says Saxe, p. 117, seen brick towers, hollow, and weakly constructed, that have sustained the fire of 20 pieces of large cannon for 3 or 4 entire days together, at the distance of only 400 paces, without having been destroyed."—Such cases seem to prove that every species of fortification is valuable when properly applied; and in cases of employing raw troops, of the first consequence. No conclusions against fortifications are to be drawn from the successes of Buonaparté. Had General Mack's army been employed in garrisoning strong and well provided fortified posts, the event of the campaign would probably, have been very different; but great and straggling towns, that demandan army to man the works, and these, probably, unprovided with a single article requisite for standing a siege, can be nothing more than snares in which to find your troops captured. A regular siege is a fedious business for an invading army; and it is one, besides, in which the assailants must lose more men than the defenders. have had no small experience of the efficacy of batteries extended for many miles on the coast of France, near which we have rarely approached but to be torn in pieces by their fire. If our enemy has made these exertions for collecting troops to attack us, surely we ought not to hesitate at the expense of any measures of defence! Two millions sterling converting 100 miles of coast into a formidable intrenchment, lined with artillery, seems to allow the very practicable plan of rendering a descent from Boulogne absolutely impossible. If 100 miles will not give security treble the extent, what are six millions, when the security of the kingdom is the question?—I am', not enough in the world to know what is practising in it; nor whether the movements of vanity, and extravagance, and pleasure, and what is commonly called luxury, flow in the same tide at present which they have done in former periods. I hope not; and that there is not such an unfeeling inattention to the tremendous events taking place on the Continent, every one of which is fraught with motives of alarm to those who have hitherto escaped these fearful judgments of the Almighty. If grand dinners, brilliant balls and masquerades, elegant entertainments, private and public theatricals, and all the channels in which fortunes can be dissipated or misapplied, flourish as if

Europe were in safety, the spectacle would be lamentable indeed, and we should truly have reason to exclaim, this is not the conduct that can avert the thunder which yet rolls at a distance. All pleasure and dis-sipation that absorb the money and divert the energy wanting for the defence of the country, is high treason against the independency of the kingdom. Nothing can save this country but a long, steady, and patient perseverance in supporting the necessary burthens of such a war as shall be necessary to keep insidious and mischievous truces, armistices, and all preliminaries, at a distance. If the moment arrives in which we must make peace, that moment closes the career of Britain; but at all events, let it be peace or war, and not negociation. Our enemy has made as much by these treacherous steps as by victories in the field. No suspension of hostilities for a single moment. This is what I will grant, this is what I will accept, peace or war. England is 3 years preparing for war: Buonaparté not 3 hours. We know our danger in war, and it is possible to guard against it. With such a fee we know little of our danger in peace, and if it be guarded against, peace becomes as expensive as war. But all such language is vanity and folly, if it rest not on the basis of an ability to continue the war. If money be wanted and cannot be had, if the navy demand supplies that cannot be procured, then must peace be made, or England fought for on English ground. The first may for a moment postpone the latter, and it would be only for a moment. Where then would our trust be? In a hundred thousand troops of the line, or in five-and-twenty times as many pikemen?—In such an inquiry it is not easy to sink entirely, as I could have wished, all references to the Volunteers; but experience has given us a lesson to which I hope the new ministry will not be inattentive. Voluntary exertions are admirable for a certain period, and they do, for such a period, much honour to individuals: at the long run, if I may use the expression, they are not to be depended on. The spirit tires and evaporates; the attendance on days of exercise has so fallen off in many corps that they remain troops upon paper only in the present situation of the kingdom; its defence is the first business of every man that can carry arms, and the necessity of exertion 15 such that every man should be forced to bear his share in the burthen, and those whose jears exceed or fall short of the limited age, should pay a personal tax, that the burthen may fall universally. Give protection, or enable the public to pay those that can with their arm protect. Whatever the

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se that ver the force is that shall be had recourse to, they should be under martial law while under arms. The clauses of the act may secure attendance; and the moment the word "attention" is prenounced, let martial law commence.—ARTHUR YOUNG.—Bradfield, March, 1803.

## CODE OF ASSESSED TAXES.

Sin, Though I differ from you (as honest men must sometimes do), upon some points, L'admire your talents, respect your principles, and trust that your country may long continue to enjoy the benefit of your exertions, which I verily believe to be as disinterested and patriotic as they certainly are able and impartial. You have offered yourself a candidate for the borough of Honiton, and addressed the electors in language so explicitly and unreservedly pure (and therefore so uncommon), that I sincerely hope they may "sanction the great principle upon which you stand, and by which the country must stand or fall." I sincerely hope that your exertions in the senate may be even more powerful and impressive than your exertions in the press, but I should be sorry to risk the loss, or even relaxation of the latter, for the chance of any benefit that can reasonably be expected from the former, under "existing circumstances." Mr.Paull can attest how vain it is to "kick against the pricks," and of how little avail are the best intentions, even with ability to back them, unless there be also a competent knowledge of parliamentary usage, which it is almost the labour of a man's life to learn, yet which every member is peculiarly required to observe. Have you duly reflected how far the spirit of your Political Register, if written by a member, and discussing pretty freely, political measures and men, out of parliament, will be deemed compatible with its privileges? This is a point on which the public are as deeply interested as yourself; I am but one of a great many, who, neither hoping nor wishing for a seat in parliament, are yet desirous sometimes of unburdening themselves through the medium of your Register. There are, at this moment, several subjects on which I should wish to make a few desultory observations, and particularly on that inexhaustible, and (perhaps our new financier might admit) unfathomable subject of taxation, upon which he has, already more than once, got out of his depth, and in truth (if I have not also got out of mine), his latest, though possibly not his last, resource of 10 per cent, on the Assessed Taxes is very little less exceptionable than either of the other two, in place of which this is offered as a substitute. My first objection

is the injustice of imposing this tax so long after the 5th of April, from which day the annual assessment is calculated, as relating to those persons, who may have been induced to enlarge their establishments since that day, in the persuasion that the assessed taxes would not be increased (the Chancellor of the Exchequer having turned a deaf ear to hints on this subject), such a tax must now, as to these persons, operate as an ex post facto law, unless there should be either a special exemption in their favour, or a permission to draw in their horns again. But I object also to the policy of augmenting this class of taxes, which already bears unconscionably hard upon—the best description of people—the middle class of moderate fortunes in the country, whether occupying their own estates, or as resident clergy, in both which cases the establishment of one carriage, servant, and horses to draw it occasionally, but much more frequently to be employed about the farm, cannot be considered, and ought not to be taxed as a mere luxury. This tends to drive such people into towns, to narrow the sphere of hospitality, and to break down the distinctions between ranks, which in the mixed and conical form of our constitution, ought to be most anxiously preserved; the practical tyranny now exercised in France is the lineal descendant of theoretic equality. Allow me to illustrate my view of the impolicy of stretching the assessed taxes (which are unquestionably sumptuary laws, and surely sumptuary laws are little suitable to a manufacturing, commercial, monarchical country), beyond their staple, by instancing the case of a man of (what I should conceive to be a medium) 1,000l. per annum occupying his own estate, valued at 2001, per annum, and his house rated at 501., with the ordinary establishment of such persons. His direct taxes are:

Property tax on 750l, per annum

rroperty tax on 7501, per annum
income, at 10 per cent £75 0 0
Ditto on 2001, landlord and te-
nant's tax 35 0 0
Ditto on 50l., house tax - 3 15 0
Land tax, suppose 10 00
House tax on 50l., at 2s. 6d 6 50
Window tax on 40 windows - 25 15 0
Armorial bearings - 2 2 0
One four-wheeled carriage - 10 0 0
Three men servants, viz. footman;
coachman, who also holds plough
and drives teams; gardener,
who milks, suckles, mows, &c.

Four horses, one for going to post and market; one to carry master over his parish or round his

AND DATE OF BUILDING TO SEE

farm ; two to	put o	ut du	ng an	d	100	
make out the			10	18	4	0
Hair powder	75	765	STATES OF	1	1	0
A watch dog an	d a spa	iniel	SH SE	1	0	0
Two farming he		AT AG	3414	1	5	0
Game licence	1214 34	Avene	taging.	3	3	0
Poor, church,	and his	ghwa	y rate	5,	N G	
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Thus, you see, that more than one-third of the income of the persons I have described is swallowed up in direct taxes; but it is further to be considered, that the taxes upon every article used or consumed by such persons fall indirectly, and therefore the more heavily upon them. These latter, however, Ladmit to fall in common and more lightly upon them than upon the residents in towns, who are, to a great degree, exempted from most of the other taxes, and are also less accessible to be checqued if indisposed to contribute fairly. But, Sir, independent of the injustice and impolicy of thus overloading the overloaded, surely he must be a feeble financier who cannot find many less exceptionable resources. Why not impose a tax upon musical instruments, which are certainly a luxury? why not upon the quack medicines for the mind, such as novels and romances, and those vitiated and vitiating exhibitions we now see upon the stage, superseding the best productions of our best dramatic poets? Nothing will go down now-a-days but the travestred translations of German Immoralists; the ephemeral Gessanur of our own would-be-authors, or the tinsel spectacle of a toy-shop! while the opera exhibits nothing but demi-rude attitudinarians, and squalling signors and signoras, or sliding their smooth semi-breves and garbling glib divisions in their outlandish throats!!!" and at what an expense, too, both of morals and of money !- Yet, truly we are told, that if these foreigners should invest their London profits in the British finds, and exhibit their persons, when they would not trust their purses, before the House of Napoleon the Great, when they got tired of a London audience, this property so acquired in England, and so invested in our funds, from an idea of its being more secure, is to contribute nothing towards that security!! You have touched delicately upon the King's funds being exempted from the Property Tax; if his Majesty were to lay up no treasure but in the hearts of his people, I should hope he would for ever be, and deserve to be inexhaustibly

rich. The Property Tax is capable of being made most productive and unexceptionable; but calling it by this name is a palpable solicism, while under its present provisions no distinction is made between the different durations of that property; between a fee simple estate worth thirty to thirty-five years purchase, and a life interest not worth one. The widow or clergyman with one foot in the grave, and a helpless family cround them must, out of the last years income of 2001., contribute as much as the young heir to a fee simple estate of the same rental, and on the eve of a new letting the insurance offices know how to calculate the different values of those interests; but it should seem the minister does not! As further resources, pray why not sell the Crown Lands (as a correspondent of yours suggests), making ample compensation, and encouraging the agriculture of the country, which a general Bill of Inclosure would still further promote? Why not employ the men and horses of the waggon train in posting, which would be both exercise and drill to them and an emolument to the country? Why not impose a tax on man milliners, and all that description of males so shamefully employed in different branches which females are perfectly competent, and who are thus driven to prostitution, less from vicious propensity than from vicious proscription? It is but the other day the laudable attempt to employ women raised "the devil among the taylors" in London. But, above all, why not upon every agreement for the sale of stock, whether for money or time, impose a tax (which there could be no difficulty in collecting), of 2s. 6d. for each 100l., equal to the brokerage now paid? If I sell my house, my land, my horse, by auction or appraiseemnt; nay, if I give them away by deed in my life-time, or if I devise or bequeath them after my decease in the collateral line, in none of those shapes can they be transferred without being subject to a tax. But though every thing deserving the name of property is thus subject to taxation upon the transfer, that thing called " stock" still forms the single exception, and may be transferred, either between natives or foreigners, to any indefinite amount, and through 1000 hands within as many hours, without producing to the exigencies of the state, on the credit of which it lives and moves, and has its being, one single sixpence! My opinion most decidedly is, that the thing which is morally wrong, can never be politically right under any circumstances: " Honesty is the best por licy" amongst nations as well as individuals; therefore I wish for the abolition of

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the slave trade; and therefore also I wish for the annihilation of the funds (without which it is nonesense to talk of the Bank resuming cash payments, indeed, not much less than nonsense to talk of the physical energies of the country, which this vapour must continue to paralize); but the shape in which I foresee "that consummation so devoutly to be wished" is, by the simple, gradual, cancerous operation of the tax eating up the whole of the interest, and then let "Nature's fools" look for the principal wherever they can find it. Though I have suggested some sources of taxation, I am thoroughly convinced that a proper economy in expenditure will supersede the necessity of resorting to them. But I much fear that

" Æconomy is young ambition's ladder,

"Whereto the climber upwards turns his face

" Until he has attained the topmost round,

" And then he turns his back. ---"

Our present ministry were prodigal in promises, but the best of them remain yet to be performed. I shall be slow to censure, well knowing that the successors to Mr. Pitt could not have any thing like " a bed of roses" to repose on; he had planted there but too many thorns, ever, I fear, to be plucked out, but they have not hitherto gained ground in the good opinion of ---PROBUS .- 10th June, 1806 .- P. S. That the provision made for the collateral branches of the Nelson family is excessive, many peoplethink, but, pray, sir, has any provision (unless by their High Mightinesses of Lloyd's) been made for the widows and families of the two Captains, Duff and Cooke, who fell at Trafalgar?

ON THE REFORM OF FINANCIAL ABUSES.

LETTER XI.

Sir;—In your Register of the 17th ult. you have been pleased to refer your readers to a series of letters written by me on the subject of the public expenditure (Vol. 7. Index p. 1006. and Vol 8. Index. p. 1083.) and to give it as your opinion, that if the mode I have pointed out of keeping and stating the public accounts was adopted, it would be perfectly easy for a very few public spirited members of Parliament to bring to light every material abuse. A reforence and an opinion of this kind coming from your discriminating judgment, connected with a very anxious wish on my part to contribute towards an efficient reform in the present abused and ruinous system of conducting the

expenditure of the public money induced me again to come forward, and endeavour through your Register to press upon the attention of the public and the ministers the absolute necessity of altering the method of keeping and stating the public accounts, in order that any good result may flow from the measures proposed to parliament for preventing the accumulation of arrears of unaudited accounts in future. - I believe, Sir, it may be stated with great safety, that the true cause of the failure of the late method of auditing the public accounts arose entirely out of the difficulties that occurred in consequence of the variety of methods, what the variety of accountantants followed, in keeping accounts of their receipts and pay-ments. That these accounts instead of being produced before the imprest commissioners ready for examination, were brought before them in such forms, as to make it utterly impossible that any examination could be had of them, until they were put in other forms, either by the parties themselves, or by the clerks belonging to the Imprest Office. I believe, Sir, that no man will deny, that, if Mr. Pitt, when he established the board of commissioners for auditing public accounts, had procured an act of Parliament, for making every public accountant of every description keep a debtor and creditor account of all receipts and payments according to the mercantile system of book-keeping, and enacting that each principal accountant should, on the last day of every year, balance his books, and return to the commissioners a balance sheet, and that each such accountant should do the same to his principal. I say, Sir, that I believe no man will deny that such a measure would have prevented such an occurrence, as that of 450 millions of the public money being at this moment unac-And if so, will it not be next counted for. to downright madness to multiply the number of boards of commissioners, and to omit the removal of the cause of the failure of the last board. It certainly will be so, and therefore I feel particularly anxious to hear that Lord Henry Petty will immediately pro-ceed to carry into effect that part of his plan which goes to provide for the introduction of the mercantile system of stating the proceedings of public accountants. I must confess, however, I have my apprehensions that this will not be the case. I do not think his Lordship has dwelt so much npea this part of his reform, as he would be done had he been fully aware of the

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mportance of it. I cannot find in any of the reports of his speech, that his plan went farther than to oblige all public accountants to return their balances to the imprest commissioners. This will fall very far short of what oright to be done; for how can these balances be correctly returned, and their correctness quickly ascertained, unless the previous necessity is established, and impos-ed upon every accountant of keeping his books literatim et verbatim as the mer-cantile system of book-keeping directs. The superiority of this system does not merely consist in the rules it lays down, that balances shall be periodically struck; but in this, that when a balance is struck, it may be ascertained instantly and by bare inspection without any calculation, whether it is, or is not, correct; that is, the system is such that it exposes all incorrectness, as it were mechanically, and without any faculty of memory or calculation being wanted to assist it. I say then that to control the public accountants effectually, they must be compelled by act of Parliament to keep their books of accounts in a regular prescribed form; namely, that in use with merchants and tradesmen; and in order that Parliament may control them who are to control the accountants, that is, the imprest commissioners, the act should provide that the public accounts should be stated annually in the same form, and so as to be printed and prepared fit for the use of the members of the House of Commons; before the Chancellor of the Exchequer should bring in his Budget. If such provisions are enacted by law, one committe of the House of Commons will be fully adequate to make a report in a few days, in each session, upon the state of the funds of the public; they will be competent to detect all abuses; and the practice of a few years in examining the public expenditure, will afford to those who may serve on these committees, so great a facility of ascertaining the correct ness or incorrectness of the statements laid before Parliament, that the trouble of examining them would be so very trifling, and the certainty of all abuses being detected would be so well established, and so generally known, that as much system would be found to prevail on the part of the public accouneven amongst there in tobbing the public up-on any transaction wherein public money is to be paid or received.—I shall conclude this letter with an extract from Sir John Sincker's work on the Public Revenue, as containing much valuable information; and highly creditable to the late House of Commons of Ireland. If It has often been remarked; that the

" and regulations established in small states, "are in general wiser, and better calculated " to obtain the ends in view, than those of an " extensive empire; and, as one proof among " many others which might be adduced to " support the justness of that observation, it " may be remarked, that the system adopted " in Ireland, prior to the union, for passing " the public accounts, seems to be infinitely " preferable to the one which took place in " the British parliament. In the latter case, " a supply was voted, without any previous inquiry regarding the necessity thereof, and a number of accounts were called for, which were detailed by the Chancellor of the Exchequer, in what was called his budget: whereas, in Ireland, the following more " regular system was pursued .-- In the first place, certain accounts, properly arranged, of the expenses of government, and the produce of every branch of the revenue, "were annually laid before the house of "commons. As soon as these were produced, a committee was appointed to f inspect them, and to report their opinion "thereon, with power to appoint sub-com-" mittees, that the accounts, if necessary, " might be more minutely examined. When " the report of the committee, accompanied " with the accounts therein referred to, was " presented, it was ordered to lie upon the " table for the perusal of the members, soon "after it was referred to the committee of "supply; and then the house resolved, "after evidence of the necessity thereof, " " that a supply be granted to his Majesty." "-This plan is certainly preferable to the "one adopted in the British parliament, "which has been already explained. Its "superiority appeared so evident to the " Irish house of commons, that it became a " standing order of the house, "" that no " "money bill be read until the report from " "the committee of accounts be first made." This previous examination was a great check upon improvident expenses, and "with such authentic documents to refer "to, the members could feason with more advantage on the financial circumstances of "the nation, than could be done from loose and undigested documents, or the harangue of any minister however distinctly stated. This excellent plan was first adopted in 1093, when the ordinary revenue of the crown being found inadequate to the public expenditure, a supply was necessarrly applied for. It was then resolved, "" that the state of the revenue of the ""nation, and also the establishments ""civil and prilitary, should be laid before

" " the house, in order that it may the better

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" "to be given." The system his ever " since been observed, with hardly any " omission, even in the warliest stages of " its progress; "and latterly it has been ad. " hered to with the stiffiest possible atten-"tion."-I have the honour to be &c. VERAX, June 1, 1806.

Charles and the work

## COMMISSIONERS OF ACCOUNTS.

Sir : The following remarks were written for insertion in your Register, immediately upon the official disclosure of the state of irregularities in the Public Accounts. From the hurry of business they were thrown by, till your own observations appeared; which might seem to supersede the necessity of the following. The writer could not have received a more convincing proof of the correctness of his ideas. On one point, however, he had gone one step farther; viz. in the proposing the only possible effectual mode of preventing such dreadful abuses in future, and of resoning the public from the hands of depredators. He hopes, therefore, they will still be inserted, as soon as it can be done. They come from one totally unconnected with any public party or set of men whatever.

## " Sed quis custodiet ipsos custodes?"

Sir; --- It is an observation too trite almost for repetition; (were it not that like almost all trite and common maxims it is also strictly true); that there are few men of such disinterested dispositions, and such inflexible integrity, that they can withstand temptations to private emolument; when unrestrained by fear, and uncontroled by the scrutinizing eye of inquiry. That there have occurred in public stations in this country, many and lamentable proofs of the truth of this maxim, is now a fact well known, and much observed upon, by all who have eyes to read, or ears to hear. The amount to which frauds and irregularities have attained is so enormous; as to have astonished even those who were before not ignorant of the existence of grievous abuses, and who were not unused to scenes of fraud and peculation. It is also, now, not only allowed, but proclaimed, that they who under whatever name, have hitherto been appointed to examine into accounts, and to correct abuses, have failed in that, for which alone they were appointed by parliament.-In considering what checks, may with a probability of success be applied to this alarming evil; of peculation and mismanagement, the lidea of commissioners has been suggested. But, before we flatter ourselves with the hopes of redress from the appointment of such

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" be known, what supplies were necessary officers (under whatever name) let us talle a lesson from experience . Do we not know, that long, long ago, there were officers apr, pointed for this very purpose? Men, high in reputation, and distinguished for rank? For the vast benefits which the nation has derived from their disinterested and honest exertions, it is only necessary to refer to the which (in whatever motives it may have origivated, concerning which a considerable. degree of speculation may without impropriety be entertained) will be felt in its effects in this country, as long as it exists as an independent nation, or a trace remains of its original constitution, It requires nothing more than inquiry into the mode of appointing these officers in the civil, military, and naval departments, and to consider what they must be, and actually are to be convinced that the appointment is, and always must be totally nitgatory, as to the ends of public justice; that it is and always must be not only useless, but prejudicial to the interests of the nation. That they truly may be denominated a Committee of Secrecy, inasmuch as they would keep back that which it might be thought inexpedient, for the public eye to see; and which you and I, Sir, as contributing to the public purse our nite (almost our last) have a right to look into. That this prediction will be verified, and that shortly too, I will venture to assert. The members of the House of Commons are styled the guardians of the public purse. How the public purse has hitherto been guarded, let the foregoing remarks; let the conviction of every one; let the exhausted finances of the country; let the exhausted pockets of the individual testify. What the prospect is, which we now have before us, unless the public purse is in future guarded against depredation, it is most awful to consider. It becomes necessary, therefore to inquire by what mode these guardians may be induced; nay, rather, may be obliged to do their duty, by attending to the interests. of the nation. Let us revert to the short sentence which I have chosen for my motto. "Sed quis custodict ipsos custodes?" As Thope and trust many read this Register who, perhaps, may not read Latin, I shall in-sert a translation, viz. "But who shall watch " those Guardians of the Public Purse?" To this I answer, that unless the nation itself have the necessary control over them, no other power or made can be devised. If instead of being nominally they were really the representatives of the nation, we should find that controling power in full force; to prevent abuse, i. e. to redress itself. Is it county by Labble, by F. Contwing by A.

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because the members of the House of Commons are, or because they are not the representatives of the people; because they are or because they are not returned by independent electors, that they have suffered the public money to be thus shamefully squandered and misapplied? Misapplied, I add; herause we may reasonably be allowed to doubt whether some considerable part has not been applied directly and indirectly to the purposes of corruption, and the purchase of secrecy and indomnity .- Looking, then, to the enormous evils which have arisen from the want of control, let us ask, is there any possible mode but that one which has been suggested; viz. the freedom of election? Is it not indispensible that the representative should feel a consciousness that he is sent to act as the honest agent of his constituents; and that on their good opinion of his conduct, he must entirely depend? To what, then, is the opposite principle, viz. of indifference to the good opinion of the constituent to be attributed? Is it owing to the idea prevailing, that a very great majority of the nation have no power of control whatever over those who are styled the representatives of the nation? Is it owing to the knowledge that by far the greater part of those who pay their money in the shape of taxes of every denomination which the ingenuity of man can devise, have no more power of inquiring into the management of it, than a subject of the Grand Seignior, or a pative of Otaheite? When a Political Inquirer \* seeks the awfully majestic reprepresentative body of this great nation, emphatically stiled "The Commons of Great Britain in Parliament assembled," " pre-" stimed to emanate from and to be identi-" fied with the great mass of the people; touched by their every grievance, and sympathising in all their natural and hore nourable feelings; does he find such a " representative body to exist? Does he not find from the most indisputable authority that a decided majority are returned, not by the collected voice of those whom they appear to represent, but under the private patronage, or by the immediate authority of 154 individuals?"-Does then the representative believe (or rather does he know) himself to be totally independent of the great majority of the nation? And, does he, therefore, ridicule the idea of responsibility; except to those by whom he is really retitined. These, Sir, are questions to which it behoves the British public to obtain a satisfac-

Second letter to the high sheriff of the county of Lincoln, by I. Cartwright, Esq.

tory answer. At this time the necessity for that answer is daily becoming more urgent; inasmuch, as the burthens which they are told are necessary and unavoidable. The privations to which they are obliged to submit; and the prospects to which they must now look forward, are such that the stoutest heart may well be appalled. The statement of accounts now brought officially before the public eye; as it cannot be disproved, so it is in itself the most convincing, the most irrefragable argument in favour of that measure which the real friends of the constitution have long seen, to be indispensible to the safety of the country; of that measure which all our most able statesmen have at some time of their political life supported, recommended, and enforced. Their subsequent deliberation of that principle is itself the strongest proof of the absolute necessity of the measure. It is needless to add, that I allude to a reform in the representation of the country; that one only measure, which (I assert it fearlessly, and in defiance of sophistry and misrepresentation) would secure the public from future malversations, and eventually save it from total ruin and destruction. . It is the only effectual, constitutional preventative of abuse of every kind, and of every degree, in the management of the public affairs. Without this other hundreds of millions will be squandered, (if, indeed, they can any longer be raised from the exhausted pockets of the country) other defaulters will blaze forth in insulting splendour. Burthens, such as human nature can scarcely support, will be heaped upon a sinking nation, to furnish forth the ostentatious profusion of public depredators. Frequently, Sir, have we been told in the high-flown language of oratory, that "we must look our dangers manfully in the face." We do, Sir. It has never yet occurred that Britons could fear a foreign foe. But, were I to allow myself to enlarge a little on that expression, (so frequently trumpeted forth, on every proposition of a new tax) I should say that there are dangers, to which we must look forward, more frightful and alarming, than myriads of foreign invaders, and hosts of open foes. We must encounter; nay, we must overcome (or inevitably perish as an independent nation) that countless mulitude of frauds, abuses, and peculations, (under whatever form or name disguised) which must otherwise bring speedy destruction on the land. No nation governing itself by fair and free representation can ever be lost No nation ever yet recorded in the annals of the world, has been able long to bear up up der the debilitating consequences of correp



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tion. The page of history presents us a picture, awful in the extreme. Let but the contributors to the enormous sums now raised upon the nation, be identified with the electors. Let, by this means responsibility be established. Then (but not till then) economy shall succeed to profusion; honest management to fraudulent peculation. -Then, Sir, having baffled at home this hydra which would destroy us, shall we be enabled to defend our native land, and our constitution. (the best existing in the world when well administered.) Then may we bid defiance to hosts of armies, led on by tyrants, and themselves slaves!—I remain, Sir, &c.—Custos.

CLERGY NON-RESIDENCE. Sin; To say that I esteem your Register as far superior to every periodical publication of the day, would be but faintly to express my admiration of it : nor would you, I believe, consider such an assertion, as any very flattering compliment. I shall, however, venture to congratulate you on the success that has attended its publication; and to say, that I feel an honest pride in reflecting that it has placed you in so independent a situation. Pursue, Sir, the same course of undeviating rectitude, in your political conduct, and a grateful country will ever remember you with that esteem, which you so justly " prize, beyond all the riches, and " all the honors of this world!" I entertain so high an opinion of your liberality, that I believe you will not value my esteem the less, although I confess that I differ from you on two subjects of very considerable importance: I mean the Slave Trade, and the Residence of the Clergy. If a few observations, on the residence and pluralities of the clergy, shall be deemed worthy of a place in your Register, I shall be much obliged by your inserting them. When you proposed a tax of 20 or £30 a year on every clergyman that did not reside on his benefice, I am suspicious, that you had not given the subject, so fall a consideration, as it merits. Was residence insisted upon with the severfty that you seem to wish, I think that it would be productive of many evil consequences? I am certain that you cannot desire to see the clergy less learned or worse educated, than they are at present: but a severe prohibition of pluralities and non-residence, would, necessarily, have this effect. That, living is added to living; and prebend to prebend; and, that the most illiterate, and useless of the profession, are selected as the objects of such munificent new aids, is undoubtedly, a serious and crying

sin; but, by bestowing preferment in this manner, the patrons abuse a trust, vested in them, for far different purposes. Are you acquainted, Sir, with the amount of the sum necessarily expended in the regular education of a clergyment) He must exercise the most rigid economy; (and, at a time of life, when economy is but little thought of). to compleat his education for less than £1000! And this large expenditure arises from the state of society; as, the habits of the clergy, will necessarily alter, with the habits of those around them. There are some exhibitions and scholarships at the Universities, but of very small value, as most of them have never been raised since their institution, by the original founders, and benefactors of the colleges. Let us, by way of elucidating my intended argument, suppose the case of a clergyman, who has expended £1000 (probably all that he is worth in the world) preparatory to his entering the church; this enables him to undertake the cure of a parish in the neighbourhood of his birth place: perhaps he also opens a school; and, by every exertion of his industry, contrives to support his family in some degree of respectability; yet, he cannot save, out of his little income, a pittance, even sufficient, to place out his children in any trade or profession. Much less, can be indulge the most distant hope, of leaving any thing behind him, when he dies! He has now a small living given him, at a great distance from his place of abode. He can, therefore, lay by, let us say, 250 a year, for the benefit of his family: he now no longer sighs at the sprightly sallies of his children; he does not, in solitude, brood over the inevitable misery of their destiny: hope brightens his prospects: he now fulfils his duty with pleasure and alaerity: he lives contented in his humble sphere; and dies in peace with man, and full of ex-pectation from his God! Would you, Mr. Cobbett, take 20 or 30l. a year, from such a man as this ?--or compel him to reside? And yet I have drawn no ancommon case; there are many, even in the narrow circle of my acquaintance, who exactly answer to this description! A person, passessed of two small livings, is often in the same predicament. But, you ask, how is the church of the Non-Resident Clergyman to be supplied with regular duty! To this I reply, that there are a great number of young men, who come to our Universities absolutely and literally from the plough: they come to Cambridge, chiefly from the northern counties; and they se enabled to live there by the refuse of the fellows

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table, and by the exhibitions and scholarships, that I mentioned above: their rusticity of manner never wears off, nor receives the slightest polish; and, a stipend of 701. a year in a country village, will procure luxuries for them, to which they have never been accustomed. But, I will ask any unprejudiced man, if he imagines that the church would be improved, a religion benefited, if all the clergy were composed of such men? And of such only would the church consist, were the system you propose adopted. Now permit me to offer a remark, on the propriety of a resident curate, and two services, in every parish. I certainly wish that some regulations were made respecting this; but to insist upon it invariably, would not be productive of any good. In country villages, there are many of the people, (wives of labourers particularly and female servants of families), who can never attend the church in the morning; if you insisted in this double duty they would never hear a sermon; whereas, when the service is alternately in the morning and afternoon, they have the same opportunities of hearing sermons with others. It must be remembered, that no clergyman is compellable by the statute, to preach more than one sermon in a day, and that in the morning. If . you would make an innovation in this ordinance, you should reflect on the injury, that small vicarages, in large towns, would sustain; where the afternoon, or evening lectureship is often an emolument of very serious consequence to the clergyman. I shall not dilate on the necessity of holding out superior rewards, as a stimulus to talent; nor on many other larguments, that present themselves to my mind. I am fearful, that I have already trespassed too long, upon your time and patience. I am, Sir, June 11, 1806. &c.-PHILECCLESIAS.-

BREWING TAX. Sin; 1 was much pleased to observe, you had not left umoticed, in your last Register, the intended tax upon private brewing; the many evils of which you justly appreciate, and, independent of that, I'm of opinion, the end of this tax will be completely defeated with respect to revenue, the great object in view. In the first place, private brewing will in a great measure be done away, which will put an end to those malsters serving private families, and the consumption of malt thereby to observe, that the private brewer uses from he common brewer does not make use of

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more than from 4 to 5 bushels to the same quantity of beer: in this instance alone there is a loss to the revenue of from 4 to 8 bushels; the same in proportion will be the loss in duty upon hops; the private brewer using no other article in his beer than malt and hops, and a much larger quantity of the latter in proportion, than the common brewer; the injury done to the hop-growers will also be severely felt, particularly in Surrey, that country's growth being finer, and, in much greater demand by the private brewer than any other. It may perhaps be answered, that the common brewer will make up this deficiency to the revenue, by the increase of quantity he will sell in consequence of this acta upon which a strong doubt arises. The tax may be productive for one year, as those persons who have already their home-brewed beer, must commute for drinking it, or what is worse, suffer an exciseman to enter their houses; but it will not be so a second year; their stock being exhausted, they will not replenish if, but give up their last proud boast of regaling themselves, and friends, with home-brewed old English strong beer. Indeed I have no doubt but thousands of families in the kingdom, will endeavour to adopt some beverage or other in lieu of the beer they will otherwise be compelled to take of the common brewer, who, having no competition to mind, will deal out any article he pleases to his customers. It is matter of astonishment that the enormous duty upon malt has been paid with little or no grumbling; it being now very little short of As. 6d. a bushel, and has been sold in the last year at 13s, 6d.; yet has the private brewer strained a point not to relinquish this almost only pride left to an Englishman, which, if the present bill should pass into a law will totally exclude him from .- In fact, every person that I have heard speak upon the subject is indignant at it. The comforts of the peasant, and the various description of labourers will be entirely done away; for be assured, those masters who were in the habit of allowing this little comfort to the exhausted and almost famished frames of their labourers, will for the greater part relinquish the practice; and, instead of seeing the poor peasant going cheerfully to his labour at sun-rise with his wooden bottle of home-brewed beer to refresh him in his arduous toil till sun-set, water must be the substitute; and in many places a difficult to procure even that; this alone ought w have some weight to prevent such an ad passing. As it respects the revenue, I hart been informed by a malster of this place

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whose whole concern is serving private families, that the duty he pays in the malting season, is from 1,000 to 1,200l.; and I know several others who pay nearly the same sum, and serving the same description of persons. Such immense duties from per-sons apparently in a small line of business, is, as I before observed, owing to the much greater consumption in proportion of the private brewer, to that of the common brewer, together with a much larger proportion of hops: depend on it, this will be severely felt by the revenue even in the next malting season; but carry the idea farther; when the present private stock is out and no more replenished; when families will have no reason to commute and will endeavour to find out some other beverage; when either from disgust, or necessity, they will have disposed of their brewing utensils, and rely on it, that once done, they will never be enabled to replace them, from the very great advanced price of copper, cooper's work, &c. I say, to carry the idea on to these things, and the mischief to the revenue is incalculable; to say nothing of the very great injury to the landed interest. Barley will be a mere drug; at present, the common brewer (I may almost say) is the barometer of the market, and will be entirely so when the competition ceases that now exists; my information upon this head, I am confident may be depended on. Another description of persons ought not to be forgotten, I mean the cooper; whose bread will be taken from him. In a word, there never was perhaps a tax involving in its train so much mischief, not only to the comforts of the people in general, but defeating the very end it was meant to answer, and when once effected, it will be too late by any alterations or repealing, ever to restore that branch of the revenue to its present great and beneficial standing. Indeed, sir, as you justly observe, it will go nearly to the breaking up of housekeeping; completely destroying the hospitality of the higher classes of society, and excluding the middling from their real and necessary comforts.—Since my writing the above, I see my Lord Henry Petty intends abandoning the excise, and making the whole liable to assesment; that alternative would have been otherwise generally resorted to had the former not been given up; I sincerely hope, when his lordship reconsiders the many difficulties that will attend the enforcing this act; the almost certainty of its ultimately decreasing, instead of increasing the revenue, added to which its extreme appopularity and the injury it will do to the middle class of the

people, and still more to the lower orders, that he will altogether abandon it.—I am, Sir, most respectfully, your very obedient humble Servant, W. D.—Close, Salisbury, June 4, 1800.

San :- Assessed TAXES. A financial embarrassment of the times; times in which the arrogant and insolent pertinacity of our late minister was driven from one proposed object of taxation, in which our present Chancellor of the Exchequer has been already induced to abandon two; in which, as Mr. Fox says of the numerous taxes imposed during the last twelve years, not one has been unexceptionable in which to adopt a yulgar expression it is evident that we have got pretty nearly to the end of our financial tether, and I am equally sensible that in such times, and under such circumstances, it behoves every well wisher to his country, not on slight grounds to object to any proposed plan of raising revenue. I should not, therefore, send you this expression of my extreme dislike to the projected augmentation of the Assessed Taxes, if I were not in my conscience persuaded that if carried into effect, it will produce the most mischievous effects to the country. When the triple assessment was abandoned for the Income Tax, Dr. Beeke in his, "Observa-"tions on the Produce of the Income Tax," p. 149, published the following very sensible reflections. "If the clear income of " a land owner, who has neither enlarged or diminished the possessions of his ances-"tors, is compared with those of his te-" nants, or still more with those of the la-" bourers on his farms, it will be seen that " the difference is very much less at present than it was at the close of the last cen-"tury: for though the money price of his " reats is greater, yet it will not purchase so " much now as the smaller income did a "hundred years ago. If only the value " and income of labour in husbandry were " compared with the value and income of " lands, the disproportion between them " would be much less than the natural pro-" gression that I have stated. But the im-"mense influx of wealth from foreign " sources, for many years past; and the al-" most exclusive possession of that wealth " by those who rank high in the scale of " property, not only balances the effect of " those laws which charge the rich with " national burdens in an increasing propor-" tion; but causes the difference between " the successive ranks of society to be in " this respect greater than it would other-

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wise be. I have stated this a little more at large than I should otherwise have done, for the sake of a short digression on the different pressure of the Income Tax, and by that of increased assessment. -From necessary circumstances, direct taxes in general will be levied on the expenses which are visible; or, to use a modern metaphor, most tangible. It has also been a part of the recent policy of this country (and, within prudent limits, it is a very good policy) to assess several of our direct taxes in a ratio progressively increasing. But it is also true, that the greater part of our direct taxes are levied on objects more conducive to the accommodations of a country life, than to those of inhabitants of towns. A country " life requires many domestic conveniences, which in towns are either not at all wanted, or may be easily obtained, and with less expense from persons distinct from " the family. It consequently, upon the same scale of expenditure, requires more servants, larger habitations, more windows, more horses, &c. &c. &c.follows, that at present the burden of assessed taxes is not really borne in a simply increasing proportion to the means of supporting them, as it is alleged; but in a complicated proportion depending on the place of residence; bearing far more heavily on the inhabitants of the country than those of towns; and, consequently, on land-owners than other men of property; and taking most from incomes. which though nominally increasing by an augmentation of rent, yet really bear a decreasing proportion to the whole national wealth; and that from circumstances which ought not to be controlled. even if it could be done. - In this view of the question, the good policy of many of our direct taxes is very disputable. They have a tendency to discourage the resi-.. dence in the country of those who must pay them; and to diminish the invaluable 810410 benefit of a general diffusion of men of " respectability throughout the kingdom. -111-10 They fall with double force on diminish-W. W. ing incomes, and scarcely affect in any thing near an equitable proportion those which, from various causes, are increasing with unparalleled rapidity.—With how much greater pressure then must the much greater pressure then must the triple assessment have fallen on the inhatowns! And, consequently, on landed and agricultural, than on monied and trading incomes. In this way I considered that measure when first it was pro-

of posed; the same data, and the same train of reasoning on which I rely in the present instance, convinced me that the for-" mer description of persons pay assessed taxes on equal incomes, in, at least, a tri-" plicate proportion to the latter; that the " increased assessment would, on an average, amount to much more than one-" tenth of the incomes of the former, and not one thirtieth of those of the latter; and, consequently, that the produce of " the tax being reduced by both these causes, would fall greatly below the ge-neral expectation. This is already con-" firmed in many instances by comparisons " of the local produce of that tax, and of " the present ten per cent, on income; and " I have little doubt, but that the general " event will verify my conjecture; and " that on a comparison of all towns on the " one part, and of the country on the other, " many of the towns will pay more than " last year in very nearly a triplicate pro-" portion, while the country will scarcely " pay more than it did by the former as-" sessment; reduced as that was in a great " many cases by deficiency of income. --- I " am not combating the propriety of the " measure adopted last year, if considered " merely as preparatory and experimental; " but I wish to show that any long con-" tinued perseverance in the principle of it, " even upon a much less extensive scale, " would ultimately be productive of indis-" cribable injury to the whole community." —It is easy, but perfectly needless, to prove more at large, and to exhibit with variety of illustration the three propositions thus compressedly stated by Dr. Beeke. \* 1st. That it is of the highest importance that respectable residents should be diffused over the country. 2d. That the assessed taxes press much more severely on residents in the country, than on those in towns. And, 3d. That the assessed taxes have a strong tendency to drive from the country all inhabitants of property but mere farmers. To these three propositions may be added a 4th; that this disproportionate pressure and expulsive tendency is greatest in the case of those persons who possessing moderate incomes, are (agreeably to the reasons of Agar's wise prayer) the most valuable, and the most important to be retained in the country. I speak of the clergy as well as of the laity. And how lit-

<sup>\*</sup> Much excellent matter on this subject is to be found in the Survey of the County of Salop, (published by the Board of Agriculture) by that most meritorious character Mr. Archdescon Plymley, now Corbett.

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tle occasion there is to devise new motives or excuses for the absence of the former, from the rural abodes in which their lots are cast, the voluminous and disgraceful catalogue of ecclesiastical non-residents lately placed upon the table of the House of Commons, most lamentably declares. So much as to the nature itself of the Assessed Taxes. Their injustice and cruelty is aggravated and exasperated by two practices in the application of them, which notable expedients of fiscal extortion were introduced by Mr. Pitt, and devised I trow by Old Rose. In all cases of taxes upon articles of use or enjoyment, the first principles of justice require that every person within the scope of such taxes should have the option of escaping payment of the tax, by relinquishing the article upon which the tax is imposed, in case he shall be disabled or disinclined to continue the use or enjoyment of it, after its cost is enhanced by the imposition of the tax, but in the case of the assessed taxes this principle is completely violated, the assessment is not made upon the number of carriages, of horses, servants, &c. &c. which a person actually has, but upon those which he had a year ago, so that the party pays duty not upon the enjoyments in which he may now be able and disposed to indulge himself with his diminished means, but for those in which he indulged himself last year. Of such a mode of assessment the injustice is always the same, but if bit be continued in the collection of Lord Henry Petty's additional 10 per cent. the cruelty of it will be much greater than heretofore, since in our present circumstances, when an addition of more than 7,130,000l. is at one stroke made to the annual burdens of the country, almost the whole class of persons deriving their income from landed proporty, (and many others) must of necessity contract their expenditure, or, as Mr. Fox expressed it. he who lives in the first floor must remove to the second, and he who lives in the second must remove to the garret. The most notable device for augmentation of the Assessed Taxes, is the interpretation of the words. Horses and servants not kept of for the purposes of husbandry, which I cannot more plainly exhibit to you than by relating the Questions and Answers which, with overy little variation, occurred between the commissioners of taxes, and each of a very large number of farmers, at a meeting of commissioners of taxes at which I was present. Commissioner. "Farmer you are surcharged for a horse and man servant kept by you, which you have omitted to return. Farmer Please your honour, I keep no servent but my farming labourers, and I

keep no horse but for the use of my form, and to ride to church and market. - O But will you venture to swear that you have never within the last year, on any single occusion; ridden your horse except upon your fam ! to church or market. For Nog I cannot swear that. I believe I rode it once to the christening of my eldest daughter's child, but I do not keep it for such purposes, nor should not think of doing so. I keep it honestly and fairly for the purposes of my farm and no other. (My farm it is that makes a horse necessary to me, and but for my farm I should never think of keeping one. Well, that may be, but now the law is, that a horse used by his owner once in a year for pleasure, is a horse kept for pleasure, and we must allow the surcharge accordingly .-Now for your servant. F. I do assure your honour that I keep no servant but my husbandry men. What should I keep a servant for ?- C. Stay a moment, who saddles the horse that you ride? F. Most an end I saddle it myself, sometimes the plough-boy, or one of my labourers ! -C. Very well, very well, you know we have already decided that your horse is a horse kept for pleasure, and a man who attends upon a horse kept for pleasure cannot be called a farming servant, so we must allow this surcharge also,"-The Chancellor of the Exchequer has mentioned an additional duty upon malt, a much less exceptionable alternative than 10 per cent, on the assessed taxes, which latter, therefore, should unquestionably be abandoned. If, however, unfortunately, it is to be persisted in, still at least it will be the strictest duty of government, to provide that the assessments be made upon the enjoyments actually left to each individual, and not upon those in which he indulged a year ago. Before I lay down my pen; I must say a few words on the encouragement held out to harsh and oppressive surcharges, and the informations by the pecuniary rewards given not only to surveyors, inspectors, and the other inquisitors of government, but also to common informers, in case the party surcharged or informed against, cannot give strict proof of the illegality of the surcharge or information, while on the other hand, no compensation can be made to him as the law now stands, for any less of time, trouble, and expense which he may have incurred by reason of such information or surcharge, though he shall prove it to have been illegal, and also thoroughly groundless and vexatious. Mr. Tyrwhitt Jones deserves the cordial thanks of every man who wishes that the great mass of taxes, which it is our doon to

bear, should not be unnecessarily oppressive and destructive of civil liberty; for the clause which he lately moved empowering the commissioners under the property tax, to award reasonable costs to persons aggrieved by groundless and vexatious surcharges, in respect of that duty. And though his specific remedy was not adopted, government is bound to turn its attention to the providing some general relief against oppressions of that kind. Volumes might be filled by reports of such cases, and as the finance secretary to the treasury expressed a desire to be furnished with instances of this kind, I will submit to his inquiry the truth of two communications made to me on the subject; one is, that last year a great proportion of the occasional resorters to Bath, were, without any particle of evidence or pretence of just suspicion, that they had withheld the payment of any tax, or making any return required by law, compelled by the revenue inquisitor to send to the respective places of their ordinary abode for evidence, or by other testimony to prove that they had not violated the law. The other is, that about the same time, a fellow of the same description in Gloncestershire, actually compelled the attendance before the commissioners (at a considerable distance) of almost every individual housekeeper of a market town. (Newnham or Newent, I think was the name of it) upon surcharges, as to nearly the whole of which it appeared that the only ground which he had for making them, was his advantageous chance of considerable profit if he succeeded, and of no loss if he failed. Taxes must be paid, and the due payment of them should be legally enforced, but the time, the money, and the comfort of respectable and conscientious persons, should not be subjected to be violated without remedy by the wantonness, insolence, spite, or rapacity of these interested harpies.—X. X.

ARTICLES OF CHARGE OF HIGH CRIMES AND MI-DEMEANORS COMMITTED BY RICHARD COLLEY MARQUIS WELLESLEY, IN HIS TRANSACTIONS WITH RESPECT TO THE NABOR VIZIER OF OUDE.

"Be it therefore further enacted," by the authority aforesaid, that it shall not be lawful for the governor general and council of Fort William aforemaid, without the express command and authority of the said Court of Directors, or of the secret committee of the said Court of Directors, in any case (except

where hostilities have actually been commenced, or preparations actually made

" for the commencement of hostilities against the British nation in India, or " against some of the princes or states de-" pendent thereon, or whose territories the said United Company shall be at such " time engaged by any subsisting treaty to " defend or guarantee) either to declare war or commence hostilities, or enter into " any treaty for making war against any of " the country princes or states in India, or " any treaty for guaranteeing the possessions of any country princes or states, and that " in such case it shall not be lawful for the " said governor general and council to de-" clare war or commence hostilities, or en-" ter into treaty for making war against any other prince or state than such as shall be " actually committing hostilities or making " preparations as aforesaid, or to make such " treaty for guaranteeing the possessions of " any prince or state, but upon the consi-" deration of such prince or state actually " engaging to assist the Company against " such hostilities commenced, or prepara-" tions made as aforesaid; and in all cases " where hostilities shall be commenced or " treaty made, the said governor general " and council shall, by the most expeditions means they can devise, communicate the same unto the said Court of Directors, together with a full state of the informa-"tion and intelligence upon which they " shall have commenced such hostilities, or " made such treaties, and their motives and " reasons for the same at large." That, by an act passed in the year 1773; being the 13th year of the reign of his present Majesty, it was enacted, that " for the better manage-" ment of the said United Company's af-" fairs in India, be it further enacted, by "the authority aforesaid, that for the go-" vernment of the Presidency of Fort Wil-" liam in Bengal, there shall be appointed " a governor general, and four counsellors, " and that the whole civil and military go-" vernment of the said Presidency, and also " the ordering, management, and govern-" ment of all the territorial acquisitions and " revenues in the kingdoms of Bengal, Ba-" har, and Orissa, shall during such time as " the ferritorial acquisitions and revenues " shall remain in the possession of the said "United Company, be, and are hereby "vested in the said governor general and " council of the said Presidency of Fort William, in Bengal, in like manuer, to " 'all intents and purposes whatsoever, as "the same now are, or at any time hereto-" fore might have been exercised by the " president and council, or select committee

" in the said kingdoms." That, neverthe-

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less, the said Marquis Wellesley, in defiance and contempt of the laws, to the strict observance of which he was bound by engagements the most solemn, did, from the time of his arrival in India, conceive and entertain the intention, an intention which he finally executed, to encroach upon the power and rights of the said Nabob Vizier, to interfere in the internal affairs of his government, to undermine and to destroy his authority over his household affairs, his troops, and his subjects, and, under pretences the most false, to extort from him, the said Nabob Vizier, his hereditary dominions, so solemnly guaranteed to him by the Company in the treaty of 1798; and that all this he the said Marquis Wellesley did without the concurrence, approbation, or consent, and even without the knowledge of the council of Bengal, and without communicating to the said council, or to his employers, the said East India Company, any information whatever of such his intention or proceedings.— That the means by him the said Marquis Wellesley employed for the effecting of his designs of encroachment, extortion, and usurpation aforesaid, were, first, the making and reiterating of unfounded complaints and affected apprehensions with respect to the Nabob Vizier's due payment of the monthly kist (or instalment): secondly, the making of continual applications to the Nabob Vizier for the disbanding of his troops; the purport of which applications, together with the persecuting and insulting manner in which they were made, being evidently calculated and intended to disgust the Nabob Vizier with his government, and to induce him to abdicate his throne: third, the immediately interfering in the internal government of the Nabob Vizier, the encouraging of his subjects to resist his authority, and even the fomenting amongst them a spirit of hostility to the person, as well as to the government, of their sovereign; and, fourth, the pouring into the country of the Nabob Vizier troops in such numbers, and of expense so enormous, and the adding thereunto the amount of new and unfounded claims, together with charges for troops, which troops had no existence in fact; thus heaping demand upon demand, until the revenues of the Nabob Vizier became inadequate to the payment; and having at last compelled him to make an avowal of such madequacy, seizing upon, that avowal as the ground for demanding from him a cession, in perpetuity, of one half of his territory, as a compensation for the nonpayment of the sums so unjustly, and in such direct violation of treaty, of good faith, of honour, and of

honesty, demanded.—That, as preliminary to the employment of means so foul, so wicked, so unworthy of a soldier and a Briton, the said Marquis Wellesley did recall from Lucknow the then resident, John Lumsden, Esquire, who had assisted in the negociating of the treaty of 1708, and, in the room of him, did, in the month of June, 1799, appoint, as resident at that court, Lieutenant Colonel William Scott; with whom the said Marquis Wellesley had previously held secret consultations as to his ultimate designs with regard to Oude, and who, as it hereinafter will appear, was a representative entirely worthy of the person whom he was chosen to represent, and of the designs with the accomplishment of which he was charged.—That, with respect to the alledged nonpayment of the monthly kist (or instalment) as provided in the treaty of 1798, it doth appear from a retrospective view of the several-treaties and compacts between the English Company and the Nabob Viziers of Oude successively, that the annually subsidy, paid by that country to the Company, had, in the space of twentyfive years, been augmented by degrees from 315,0001. to 950,0001. That, from a letter of Sir John Shore, Baronet; to the secret committee of the Court of Directors, dated on the 5th of March, 1798, immediately after the conclusion of the treaty last-mentioned, and also from a letter of the said secret committee to the governor general in council, dated on the 15th of May, 1799, it doth further appear, that it was reasonable to expect, and that it actually was expected, that " the Nabob Vizier would find con-" siderable difficulty in fulfilling his pecu-"niary engagements with the Company "during the first year, or perhaps longer;" and that, by the stipulations of the treaty of 1798, a burthen full as great, if not greater, than he could possibly bear, had, in the opi-nion of Sir John Shore, Baronet, and also of the East India Company, been imposed upon him the said Nabob Vizier. That, nevertheless, the said Nabob Vizier did, in a manner the most punctual, begin and continue to make payment of the kists (or instalments) as aforesaid fixed and agreed upon; that in one single instance only did he suffer to fall in arrear a monthly kist, which he immediately afterwards paid up. That from the day of the conclusion of the treaty to the day of its final abrogation by the treaty of cession from him extorted by the said Marquis Wellesley, he the said Nabob Vizier did, with the most perfect sincerity and the most scrupulous good faith, adhere, in word and in deed, to all and singular its stipulations

nd provisions, and that, therefore, the pretences of the said Marquis Wellesley, of apprehensions as to the punctual payment of the kists, were insincere, unfounded, and false, and were intended to mask the unjust, dishonourable, and perfidious designs, which he had previously formed for interfering in and encroaching upon the government of the Nabob Vizier, for disbanding his troops, and finally for seizing upon his territories, in defiance of the positive compact with the said Nabob Vizier, as well as in defiance of the law before cited, which he the said Marquis Wellesley was solemnly bound to obrespect to the disbanding of the troops of the Nabob Vizier, it was, in the treaty of 1708 afore-mentioned, settled and agreed, that "the said Nabob Vizier should possess " full authority over his household affairs, " hereditary dominions, his troops, and his " subjects;" and that, in another part of the said treaty, it was settled and agreed, that, "Whereas by the engagements now et entered into between the Nabob Vizier and the Company, the amount of the subsidy is considerably increased, and many other permanent charges upon his excel-" lency are incurred; upon a comparison of " his disbursements with the assets (or pecuniary means) of his country, it becomes necessary to make such reductions in the superfluous charges, servants, &c. as may be requisite and are consistent with his excellency's dignity and convenience, and " to that end the said Nabob agrees to con-"sult with the Company's government, " and, in concert with them, devise the " proper objects of such reductions, and the best means of effecting them." That, in a letter from the secret committee of the Court of Directors aforesaid to the governor general and council, dated on the 15th of May, 1799, it is stated, that, seeing the difficulties which the Nabob Vizier had to encounter, as afore-mentioned in the letter of Sir John Shore, Baronet, they, the said secret committee are " not surprised to find, " by the last accounts, that an arrear had accumulated in the payments of the kists to the amount of eighteen lacs of rupees; that Lord Mornington having represented, however, that he believes the Nabob Vizier is sincerely disposed to make every possible effort for the liquidation of this arrear, as well as for introducing such a system of order and economy into the tranagement of his finances, as will enable him to be more punctual in his future payments, they, the said secret committee, enter ain a well-grounded expectation that

" every cause of complaint upon this head " will speedily terminate; observing at the " same time, that the large, useless, and ex-" pensive military establishment within the "Oude dominions, appears to them to be " one of the principal objects of economi-" cal reform." That hence it doth mani-festly appear, that, even agreeably to the hard terms of the treaty of 1798, and to the subsequent instructions of the secret committee, the disbanding of the troops of the said Nabob Vizier had in view no object beyond that of leaving him the means punctually to discharge the stipulated kists; that, in the extent of disbanding, reduction, or reform, due attention was to be paid to the dignity and convenience of the Nabob Vizier; and, in the execution of the measure, the Nabob Vizier was to be the principal, he having agreed merely to consult upon the subject with the company's government, and having, in the express terms of the treaty aforesaid, retained " full authority over his " household affairs, hereditary dominions, " his troops, and his subjects." But that, notwithstanding the obvious meaning of the stipulations and instructions aforesaid; notwithstanding the arrear before-mentioned had been fully paid up, and all the subsequent kists had been paid to the day, and even the day before due; notwithstanding the Nabob Vizier had, in strict conformity to the treaty, not only shewn a willingness to make a reform in his military establishment, but had urgently besought the Company's government with him thereon to consult, and in concert to devise proper objects of reduction, and proper means in such reduction to be employed; all this notwithstanding, the said Marquis Wellesley, in furtherance of his iniquitous designs of territorial aggrandizement, extortion, and plunder afore-mentioned, did, between the month of July and the twelfth of November, 1799, as well himself as by and through the means of the said William Scott, by him thereunto moved and instigated, directly interfere in the internal government, in the household affairs, and in the appointment of councillors and ministers of the Nabob Vizier, and, in terms the most peremptory and arrogant, dictare unto him the said Nabob Vizier such a reduction of his military establishment as would have left him no troops over whom to exercise authority, and as would, according to the remonstrance made by the said Nabob Vizier, have left him " no authority what-" ever over his dominions or his subjects;" and, finally, did threaten to merch, and actually made preparations for marching, large bodies of the Company's troops into the ter-

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ritories of Oude, to be maintained at the expense of the Nabob Vizier, avowing at the same time that the Nabob Vizier would be unable to make good such expense, without disbanding his own troops; insomuch, that, at the epoch last-mentioned, namely, on the twelfth of November, 1799, wearied with unceasing importunities and threats; thwarted by the frowardness of his Aumils, and others thereunto stirred up and encouraged by the said Marquis Wellesley; disgusted with a system of interferences, of dictation, of reproof, and of insult, by which he was exhibited as a slave in his own capital; the said Nabob Vizier did make unto the said Marquis Wellesley a proposition for the abdication of his throne, for the placing his son thereon, and for retiring himself to a distance from his capital; his intention, as it afterwards appeared, being to make in person an appeal to the justice of the King and the Parliament in England. Whereupon the said Marquis Wellesley, in pursuance of his unjust and unlawful designs as before described, eagerly seizing upon the proposition so made by the Nabob Vizier, and. falsely ascribing the said proposition to a sense of incapacity and inability to govern in the said Nabob Vizier, did unto him the said Nabob Vizier, through the means of the said William Scott, propose the executing of a treaty, whereby to assign over, in perpetuity, to the East India Company, the sole administration of the civil and " military government of all the territories " and dependencies of the state of Oude, 19 together with the full and entire right and " title to the revenues thereof," to the utter exclusion of his sons and of every branch of his family, to agree to quit the territories of Oude for ever, to remove unto and reside in some place within the Company's territories, to be fixed by the governor general in council, there to reside, and the said place of residence not thereafter to change, without the leave of the governor general in council, and thus to renounce his dominions and his subjects, to disinherit his sons and his family for ever, and, in return, to become, in fact, a prisoner in some one or other of the Company's fortresses in the province of Bengal or of Behar. That the Nabob Vizier, astounded at a proposition so unjust in itself, and so insulting to his feelings, yet so characteristic of the mind and of the views of the proposer, and strenuously remonstrating against the terms of the said treaty, which he finally rejected, the said Marquis Wellesley, while, on one hand, he renewed with increased arrogance his menaces of interference, encroschment, extortion, and weir-

pation, did, on the other hand, resort to the use of persugsions the most insincere, insidious, and crafty, he, the said Marquis Wellesley, having to the said William Scott stated, that "the proposition of the Nabob Wizier was pregnant with such immense " benefit, that it could not be too much en-" couraged; and that there were no cir-" cumstances which should be allowed to " impede the grand object to which it led, " that object being the acquisition by the " Company of the exclusive authority, civil and military, over the dominious of Oude," while at the same time he the said Marquis Wellesley did instruct the said William Scott to declare to the Nabob Vizier, that "his abdication of the govern-" ment of Oude was neither wished for nor " approved of by him" the said Marquis Wellesley; thus evincing the profoundest hypocrisy, united with views the most tyrannical, violent, and cruel. That, with respect to the fomenting, amongst the subjects of the Nabob Vizier, of discontents against his government, and hostility to his person, the said Marquis Wellesley, through the means of, and in concert with the said William Scott, besides the divers acts of the kind here mentioned and before referred to, did, after the rejection of the aforesaid insulting and cruel proposition, together with other propositions nearly thereunto resembling, and with the view and the intention of driving the Nabob Vizier, his rights and revenues and territories to renounce, intrigue with, stir up, and, as well by threats as by promises, did move and instigate the subjects of the said Nabob Vizier the due authority of their sovereign to contemn, his lawful commands to set at nought, his just claims to refuse, and his person to abhor. That, in the month of May, 1801, a cession of territory having been demanded of the Nabob Vizier by the said Marquis Wellesley, and the demand having been backed by the marching of large bodies of the Company's troops into the territories and near the capital of Oude; the Nabob Vizier seeing resistance to be in vain, yet hoping to obtain some small degree of security for his person, his revenues, and his authority, in the territories which should remain in his hands, did draw up a paper of requests, communicating the same in a manner expressly unofficial to the said William Scott, from whom, in a very short time afterwards, he the said Nabob Vizier did receive back the said paper, together with an urgent recommendation, accompanied with professions of the warmest friendship, that the Nabob Vizier would not insist upon his the said William Scott's

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transmitting any such paper to the said Marquis Wellesley; but that the said William Scott, during the short time that the said paper remained in his hands, did surreptitiously take a copy thereof, and the said copy did immediately transmit to the said Marquis Wellesley, together with an account of all circumstances under which, and all the means whereby, the said copy had been obtained; and that, between the month of May last-mentioned, and the month of July, 1801, the said Marquis Wellesley, through the means of and in concert with the said William Scott, did make preparations for obtaining an attested copy of the said paper from the Nabob Vizier, which copy they at last obtained. That, in the said paper of requests, the Nabob Vizier having expressed his wish, that " should any person have ob-" tained, or should thereafter obtain, by " breach of trust or other means, possession " of specie or property belonging to the Sircar of Oude, no one should obstruct his " taking back such property;" and the said Marquis Wellesley intending to strip him of all authority, and all means of self-protection, seized upon the wish, so expressed by the Nabob Vizier, as a means of rendering him odious and detestable in the eyes of the most wealthy of his subjects, whose riches and jewels to be able to confiscate at pleasure, he the said Marquis Wellesley pretended to regard as the object of the wish so expressed by the Nabob-Vizier. That the said Marquis Wellesley, thus falsely pretending, did, on the 2d of June, 1801, thus write to the Nabob Vizier: "The publication of the ar-" ticles tendered by his excellency to the " governor general, and still more any at-" tempt to carry them into effect, would " inevitably occasion the most dreadful con-" vulsions in the province of Oude, and " would for ever alienate from his excel-" lency's person and government every sen-" timent of affection, obedience, or respect; " and the governor general, therefore, not " only expresses his anxious, hope that the "Nabob Vizier will never revive the pro-" ject contained in the proposed articles, but " his lordship most earnestly recommends it " to his excellency to exert every possible " precaution to prevent the tenor of those " propositions from transpiring in his excel-" lency's court, or among any description of "his excellency's subjects." That the said Marquis Wellesley, while he was thus writing to the Nabob Vizier, while he was thus expressing his apprehensions lest the Nabob-Vizier should suffer the knowledge of his wish so expressed to transpire amongst any description of his subjects, was actually con-

veying to the said William Scott the instructions here following; to wit, "I conclude, " that you have retained an attested copy of the paper of requests, of which you have sent me the original. If it should become necessary to assume the districts without " his excellency's consent, I desire you to consider, whether it may not be expedient to furnish the Begum, Almas Ali Cawn, Hussein Reza Cawn, and the principal personages in Oude, with attested " copies of such parts of that paper as tend " to disclose the comprehensive project of confiscation, proscription, and tyrannical violence, entertained by his excellency " against his own family, nobility, and peo-" ple. If you should concur with me in opinion, that such a communication to the " persons named and described in the pre-" ceding paragraph might be useful, I au-" thorise you to make it at the period of "time, and to the extent which you may judge advisable." That the said William Scott, having before made use of numerous means to seduce the Nabob Vizier's subjects from their allegiance, did, in the month of July, 1801, make to certain amongst them a communication of the contents of the said paper of requests, accompanied with the false, malicious, and wicked construction thereon put by the said Marquis Wellesley, and for the foul and treacherous purposes afore-mentioned; and that, after all the transactions aforesaid, the said Marquis Wellesley did, in a public and official manner, express his entire satisfaction at the conduct of the said William Scott, and did, as a mark of such his satisfaction, appoint the said William Scott to be one of his honorary aides de camp, or legion of honour, a distinction which, agreeably to the express words of the said Marquis Wellesley, he had " reserved for such officers as had proved " highly meritorious in the field, or in the "conduct of negociations with foreign -- That, with respect to the pouring of troops into the territories of the said Nabob Vizies, the loading him with accumulated expenses, and the final seizure of one half of his territory, as a commutation for the sums so unjustly demanded, the said Marquis Wellesley having disbanded the troops of the said Nabob Vizier without his consent, which disbanding he had represented as sufficient to enable the said Nabob Vizier to meet all the demands that would ever come against him for the support of the Company's troops to be in lieu thereof in-troduced into the dominions of Oude; having introduced into the said dominions, corps upon corps, adding expense to expense,

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estimates and returns, demand after demand on the treasury of the Nabob Vizier, while at the same time he undermined the authority of the said Nabob Vizier over the persons from whom his revenues were immediately received; having in fact seized upon great part of the territories from which the Nabob Vizier's revenues were derived, insomuch, that on the 18th of July, 1801, in answer to reproaches to him by the said William Scott made, relative to the nonpayment of the kist, the said Nabab Vizier, in the bitterness of his heart, thus tepresented the tyrangy over him by the said Marquis Wellesley exercised: "In respect to the kist, you well know, that, in opposition to and in defiance of me, you have called before you the Aumils and their Vakeels (or messengers) and, without my acquiescence, or any participation on my part, you have told them that such and such countries belonged to the Company, and have forbidden them giving me the peishgee, or advance; and further, you have directed the officers in command of the troops to establish thenselves in the countries alluded to rudge then, what confusion these circumstances must have given rise to in the country, what confidence the Aumils can now repose in me; " having first deprived me of the means of collecting the revenues, you then call upon me to make payments." Having, by means so unjust, and tyrannical, reduced the said Nabob Vizier to the situation here described, the said Marquis Wellesley, under the false pretence of being so authorised to act by the treaty of 1798, did demand, and by and through the means of his brother the honourable Henry Wellesley, by him unlawfully appointed to the mission at Lucknow, did, from the said Nabob Vizier force and extort the cession in perpetuity to the East India Company, of the one half of the whole of the territories of Oude. That, in the month of November, 1801, a treaty, in which the said cession was stipulated for, was concluded with the Nabob Vizier; that the said Henry Wellesley, in order to compel the said Nabob Vizier thereunto to consent, did renew the alarming threats so frequently resorted to by the said Marquis Wellesley, by the means of, and in concert with the said William Scott; that he, the said Henry Wellesley, was instructed to de-clare, and to the said Nabob Vizier did declare, the settled determination of his brother, the said Marquis Wellesley, to seize upon the whole of the dominions of Oude, unless the cession proposed was assented to;

making, upon exaggerated and fraudulent hand that the said Marquis Wellesley, resorting again to his false, malicious, and wicked construction of the paper of requests, did instruct the said Henry Wellesley to present and to publish a declaration, containing the parts of the said paper referred to, together with the said Marquis Wellesley's construcfron thereof, to the end that the most opulent and powerful subjects of the said Nabob Vizier might thereby be induced to abandon their sovereign, and to join in the views of the said Marquis Wellesley; which said instructions were expressed in the following words; to wit: "You will communicate to the Begun, to the other members of his excellency's family, and to the principal persons of rank at the Vizier's court, the nature and extent of those acts of arbitrary power to which the Vizier required the sunction of the British name, as the condition of his consent to a territorial cession. And his lordship directs that this "imparallelled instance of rapacity and injustice, form a leading article in the declaration to be preferred by you, and transmitted for his lordship's approbation. "You will also communicate to the Begum, and to the other personages in question, a copy of his foruship's reply to that part of "the Vizier's propositions. His lordship has no doubt, that the knowledge of this transaction will fully explain the neces-"sity of the Company's assumption of the " civil and military government of Oude to those persons who are the objects of his excellency's proscription. His lordship is also of opinion; that his Excellency the Vizier, either sensible of the disgrace, or apprehensive of the consequences of a public exposure of his tyranmeal views, may be ultimately induced to accede to an equitable arrangement by a seasonable "notification of this part of your instrucdeems it not improbable, that the prin-"cipal persons to whom the foregoing communication is to be made, may come forward with declarations expressive of their " indignation of his excellency's unwarrant able views, and soliciting the protection of the British government; in this event, " his lordship directs that you will receive "such representations, and transmit them immediately to his fordship. But the most noble the governor general desires that " you will not solicit of express any wish to receive any such representations. His bordship deems it of essential importance that the receipt and substance of such rerepresentations should be particularly noticed in the proposed declaration. The

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communication above directed to the family of the Vizier, and the principal per-" sons of his court will consequently pre-" cede the delivery of that document to his "Excellency the Vizier." That, notwithstanding the embarrassment and danger arising from intrigues so perfidious, notwithstanding the plarming threats and the personal insults from the said Henry Wellesley daily received; notwithstanding the great numbers and the menacing attitude of the Company's troops; notwithstanding the orders for a seizure, by hostile means, of the whole of the dominious of Oude, had actually been issued by the said Marquis Wel-Jesley: all this notwithstanding, the said Nabob Vizier did, until he had exhausted every means of remonstrance, until resistance could no longer be continued without imminent danger to his life, and to the lives of his family, withhold his assent from, and alcoidedly reject, the treaty of cession as oforesaid, under the mask of which treaty, but in fact by force of arms, the said Marquis Wellesley did wrest from the said Nabob Vizier a territory yielding an annual revenue of one croare and thirty-five lacs of rupees (or £1,682,500.) That though the said Nabob Vizier, thus persecuted and plundered, dreading further acts of injustice and violence, and anxiously wishing for the future to be free from the interference of British amity and advice, most earnestly besought the said Marquis Wellesley to leave bim the sole management of the territory unto him the said Nabob Vizier now remaining, the said Marquis Wellesley by the means of, and in concert with his brother aforesaid, did, in manner and in terms the most haughty and insulting, reject the saidrequest; guaranteeing unto the said Nabob Vizier and his heirs the sovereignty of the said remaining territory, solely upon the condition, that they should hold it under such a system of administration as might be recommended by the officers of the said East Incia Company: and, that this injurious and degrading condition was by the said Marquis Wellesley imposed under the impudent pretext of its being necessary, in order to secare the folfilment of the treaty, of 1798; according to the letter, as well as to the spirit of which treaty the whole of the domipions of Oude were guaranteed to the Nabob Vizier and his heirs for ever, with " full euthority over his said dominions, his household affairs, his troops, and his sub-" jects." That, proceeding in the completing of a triumph so inglorious, the said Marquis Wellesley, by the means of, and in concert with his said brother Henry Wellesley, did, at the moment of his taking possession of the territories to the Company ceded as aforesaid, impose new and unprecedented burthens upon the people, augmenting, in a proportion of nearly one-half, the revenues from them before collected, and employing in the collection of those revenues, in extorting from the husbandman the very means of existence, those troops, these British regiments, which, with his wonted insincerity, he had introduced under the specious guise of a desire to defend the country against its external enemies, and to relieve the people from internal oppression. "That, having by means of these his extor-"tions, and other acts of oppression and of tyranny, excited the resistance of certain amongst the Zemindars and Rajahs before described, the said Marquis Wellesley did, by the means of, and in concert with his brother aforesaid, cause the mansions and retreats of the said Rajahs to be surrounded, attacked, and plundered, and the said Rajahs, their faithful adherents, their relations, vassals and servants, to be barbarously slain; thus finishing in violence and murder that which in fraud and perfidy he had begun: And that, in order to stifle the groans of complaint, to extinguish all hope of redress, and his fraudulently acquired and tyrannical power the more securely to preserve and to exercise, he the said Marquis Wellesley, as well by himself as by his brother aforesaid, did declare, and unto the princes and people of India did, through the means of such declaration, proclaim, that no change of administration in Britain could stay the course of his proceedings as aforesaid; falsely and audaciously thereunto adding, that the said course, a course of fraudulent pretences, of pecuniary extertion, of political encroachment, and of territorial invasion and usurpation, had " already received the approba-" tion of his Sovereign, of Parliament, and " of the Company."-That in all and singular the above recited acts and proceedings, the said Richard Colley Marquis Wellesley has been wholly unmindful of the solemn engagements of duty to the said East India Company, to his Sovereign, and to his Country, by him entered into; has daringly contemned the Parliament, the King, and the Laws, and dishonoured the British nation and name; and has therein been guilty of high offences, crimes, and misdemeanors.